



**CFE** Annual Report

**2022**

## MEMBER ORGANISATIONS / STANDING GUEST IN 2022

---

CFE is an umbrella organisation representing the tax profession in Europe. On 31 December 2022, our members comprised 30 professional organisations from 23 European countries, representing more than 200,000 individual members, and 1 standing guest organisation from Uzbekistan. Our functions are to safeguard the professional interests of tax advisers, to assure the quality of tax services provided by tax advisers, to exchange information about national tax laws and professional law, and to contribute to the coordination of tax law in Europe.

	<b>AT</b> Kammer der Steuerberater und Wirtschaftsprüfer (KSW)		<b>NL</b> De Nederlandse Orde van Belastingadviseurs (NOB)  De Nederlandse Vereniging van Advocaten-Belastingkundigen (NVAB)  Register Belastingadviseurs (RB)
	<b>BE</b> Institute for Tax Advisors & Accountants (ITAA)		<b>PL</b> Krajowa Izba Doradców Podatkowych (KIDP)
	<b>CH</b> EXPERTsuisse		<b>PT</b> Associação Portuguesa de Consultores Fiscais (APCF)
	<b>CZ</b> Komora daňových poradců ČR (KDPČR)		<b>RO</b> Camera Consultantilor Fiscali (CCF)
	<b>ES</b> Asociación Española de Asesores Fiscales (AEDAF)  Registro de Economistas de Asesores Fiscales (REAF)		<b>RS</b> The Association of Tax Advisors of Serbia
	<b>FI</b> Suomen Veroasiantuntijat ry (Association for Finnish Tax Professionals)		<b>SK</b> Slovenská komora daňových poradcov (SKDP)
	<b>FR</b> Institut des Avocats Conseils Fiscaux (IACF)		<b>SI</b> Tax Advisory Chamber of Slovenia (DSZS)  Zbornica Davčnih Svetovalcev Slovenije (ZDSS)
	<b>HR</b> Hrvatska Komora Poreznih Savjetnika (HKPS)		<b>SM</b> Ordine dei Dottori Commercialisti e degli Esperti Contabili (ODCEC)
	<b>IE</b> The Irish Tax Institute (ITI)		<b>UK</b> The Chartered Institute of Taxation (CIOT)  Tax Faculty – Institute of Chartered Accountants in England and Wales (ICAEW)
	<b>IT</b> Associazione Nazionale Tributaristi Italiani (ANTI) Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC)	<b>Standing guest:</b>	
	<b>LU</b> Ordre des Experts-Comptables (OEC)		<b>UZ</b> The Chamber of Tax Advisors of Uzbekistan
	<b>LV</b> Latvijas Nodokļu Konsultantu Asociācija		
	<b>ME</b> Institute of Accountants and Auditors of Montenegro		
	<b>MT</b> Malta Institute of Taxation (MIT)		



<b>FOREWORD</b> .....	4
<b>WELCOME</b> .....	5
<b>I. TAX POLICY AND TAX ADVISERS' PROFESSIONAL AFFAIRS</b>	
<b>FISCAL COMMITTEE</b>	
Overview .....	6
Activities .....	6
Priorities .....	6
<b>PROFESSIONAL AFFAIRS COMMITTEE</b>	
Overview .....	10
Activities .....	10
Priorities .....	10
<b>TAX TECHNOLOGY COMMITTEE</b>	
Overview .....	13
Activities .....	13
Priorities .....	14
<b>NEW TAX PROFESSIONALS AD HOC COMMITTEE</b> .....	15
<b>ECJ TASK FORCE</b> .....	15
<b>CFE ENGAGEMENT</b>	
European Commission Platform for Tax Good Governance .....	16
EU VAT Forum.....	17
VAT Expert Group .....	17
United Nations Tax Committee .....	18
EU Institutions .....	18
European Commission .....	18
European Parliament .....	19
<b>GLOBAL TAX ADVISERS PLATFORM</b>	
<b>II. 2022 - THE YEAR IN REVIEW</b> .....	22
<b>III. CFE EVENTS</b>	
<b>CFE FORUM 2022</b> .....	24
<b>CFE ACADEMY</b> .....	24
<b>AWARD OF THE ALBERT RÄDLER MEDAL 2020</b> .....	25
<b>15TH EUROPEAN CONFERENCE ON TAX ADVISERS' PROFESSIONAL AFFAIRS</b> .....	26
<b>ANNUAL TAX DINNER</b> .....	27
<b>CFE CONFERENCE PARTICIPATION</b> .....	31
<b>IV. PRESIDENCY IN REVIEW</b> .....	32
<b>V. GALLERY</b> .....	36
<b>VI. CFE PUBLICATIONS</b>	
Opinion Statements .....	44
External & Electronic Publications ..	45
Tax Top 5 .....	45
Global Tax Top 10 .....	45
Living CFE .....	45
EU Tax Policy Report .....	45
<b>VII. EUROPEAN REGISTER OF TAX ADVISERS</b> .....	45
<b>VIII. CFE GOVERNANCE</b>	
General Assembly .....	48
Executive Board .....	49
<b>IV. CFE TECHNICAL COMMITTEES &amp; CFE OFFICE</b>	
CFE Technical Committees .....	51
CFE Office & Impressum .....	54



**Gary Ashford**  
CFE Vice-President  
Deputy President Chartered Institute of Taxation



**Ian Hayes**  
Chair of the CFE Tax Technology Committee  
& Incumbent President for 2023 and 2024

Established over 60 years ago, CFE is the pre-eminent association of professional tax bodies based in Europe, dealing with all aspects of taxation. CIOT and the Tax Faculty of ICAEW are the two UK members. Now that the UK has left the EU, it is particularly important to appreciate that CFE memberships span EU Member states and non-EU countries, such as the UK and Switzerland.

Being seen, heard and accepted on a global stage is vitally important for tax professionals, especially given digitalisation and globalisation. CFE sees being a champion of the tax adviser as one of its key roles. Tax professionals – whether intermediaries, advisers, agents or academics – provide an informed and practical response to proposed fiscal and technological developments. While these developments may be valid on administrative grounds, they can seriously compromise taxpayer rights in pursuit of simplicity and efficiency.

The role of the CFE is to represent all the views of our member bodies, which are sometimes divergent. We respond at international level to most issues affecting cross border taxation, enforcement, arbitration, taxpayer rights, digitalisation and general tax policy. Despite the recent geopolitical challenges and internal pressures affecting nation state tax policies, the inexorable movement towards global tax policies continues unabated. Why is this relevant to CFE?

The future of tax must be designed to avoid areas of double taxation, and is inextricably linked with:

- cross-border taxation;
- the issue of fairness in comparative tax yields; and
- how excess or perceived unfair taxation, if not handled on an international basis, may lead to structured anomalies in global supply chains.

Digitalisation is seen as the foundation of the future tax practice and is changing the global fabric of tax as we know it. CFE is an essential participant of the ongoing debates and discussions. We keep our member bodies informed and seek to foster debate so that our interventions are informed and knowledgeable. We consistently make the point that increased digitalisation will not see the end of the need for tax advisers, rather the contrary. The tax adviser is an essential component of future tax practice.

How do we think future tax practice will evolve? What needs to be done to ensure the continuity of tax advisers at the heart of activity? Digital technology is bringing new skills and abilities, which will remove many aspects of current practice. It will lead to

new jobs, new requirements and new opportunities – some are already visible, and others are yet to be identified. Tax advisers must evolve and adapt.

Making tax digital, though, means that electronic compliance is only effective if data is clean, consistent and assured. Such data enables analytics, used by revenues and taxpayers alike to inform, identify and act effectively. Technical high-end actions need to be overseen and maintained by highly skilled operatives – all new jobs for tax technologists. These new roles will not be country limited. Globalisation means that digital abilities can move and be subject to local adaptation. The need for new digitally empowered professionals has been identified as the number one priority for tax advisers. In 2018, CFE formed the Tax Technology Committee to be at the heart of future digital developments on behalf of our member organisations. It is currently engaged in Europe wide debate on the uses of blockchain, digital currencies, machine learning and artificial intelligence. It is sought after as a participant on the various Regulatory Framework Consultations.

Multinational organisations can afford the costs of global digital compliance, as can their global tax advisers. However, CFE is aware that for many members in the small and medium sized organisations with clients involved in taxable cross border activities, such costs are individually prohibitive.

This puts a premium on knowledge, networking and mutual assistance. For CFE, being able to assist in this is one of the core reasons for its existence. We are expanding our outreach by developing online webinars, forum discussions and key debates. We are restructuring the CFE European Tax Register, to provide a professional online network supplying contact reference points for client support, without the need to refer to larger organisations.

The pandemic forced us at CFE to accelerate the speed with which we provide our services online. Yet we realise that not everything can be digital, and also welcomed the return of in-person meetings in 2022, and the closeness and friendship which permeates CFE, a key element of networking. The future is exciting and full of opportunity, but it will be different. CFE's priority is ensuring that tax advisers will maintain their central role in national and global life. This was, is and always will be our mission and commitment.

Finally, as set out by the General Secretary of the OECD in the 2021 February update report, the environment (and associated taxation issues) will be one of the most important issues in rebuilding after Covid-19. CFE is already developing its strategy to actively participate in the global debate on such matters.





**Piergiorgio Valente**  
President, CFE Tax Advisers Europe

2022 brought with it a sense of a return to normalcy, despite the ongoing difficulties and restrictions brought about by the coronavirus crisis. The CFE Executive Board and CFE Brussels Office were delighted to once again be able to hold the in-person General Assembly and Technical Committee meetings in Brussels in May and in Seville in September after the difficult and drawn-out lockdown period caused by the coronavirus pandemic.

This year, I had the great honour of being invited to address the European Council's Economic and Financial Affairs Council (ECOFIN) at the Informal Meeting held in Prague on 10 September 2022, to present CFE's views of CFE on harmonising EU tax laws. At this meeting, I discussed with the EU Finance Ministers the most pressing challenges for the EU Member states in taxation matters, and how the EU can make best use of its instruments to promote a fairer and more balanced tax system that will generate economic growth and prosperity for society as a whole.

CFE emphasised the importance of green investment and pro-growth policy instruments, technological and IT investment in tax administrations and cooperation compliance and building relationships of trust between tax administration and tax professionals as key steps in the process. As a result of the pandemic, tax administrations and businesses are investing in the latest IT solutions which are improving the quality of data, communication and remote access to services, whilst inexorably advancing us on the road to digitalisation. Soft law systems need to both be alive to the possibilities of technology being harmonised cross-border and the ways in which operations can be streamlined within the Single Market. CFE stands ready to work with the EU and OECD on initiatives aiming to promote IT solutions in tax administration, compliance and simplification. This will benefit all of us; taxpayers, tax administrations and tax professionals.

Similarly, simpler and more coherent tax rules throughout the EU would also contribute to a more competitive tax system, making the EU Single Market a more dynamic and business-friendly environment to operate in. Coordinated rules among the EU Member states would prevent mismatches among national legislations. Efficient tax systems demand a delicate balance between ensuring certainty of the laws and their application, but also in promoting tax policies that are fit for purpose in a particular context. However, if that balance is not reached, it will lead to tax uncertainty and undermine the tax system as a whole.

Key in this balance are taxpayers rights. CFE has long advocated the establishment of binding instruments that set out clear and equally applicable rights and obligations for taxpayers vis-a-vis tax administrations, operational throughout the EU. To that end, together with our partners from Africa, Asia-Oceania and Australia we have promulgated the adoption of the Model Taxpayer Charter, an initiative of the Global Tax Advisers Platform (GTAP). A Code or Charter on Taxpayers' Rights can enhance the efficiency and effectiveness of tax systems and can also increase the tax morale of European citizens. CFE sees this as a priority in the coming years for our profession.

In 2022, CFE also worked closely with the European Commission and the European Parliament on finding ways to address outstanding issues in the area of tax avoidance. CFE's participated in a European Parliament hearing of its Permanent Tax Subcommittee on the possible regulation of tax intermediaries the and provided key stakeholder input in the European Commission's consultations on the proposed Securing the Activity Framework of Enablers ("SAFE") Directive. CFE has made clear its views on measures to address these issues: we support these objectives, but initiatives must be balanced, targeted and proportionate. Tax professionals must have clear legislation to work with to ensure that complex tax systems continue to operate in an efficient manner.

I am very proud of the discussion paper issued during my term as President, Professional Judgment in Tax Planning. This paper sets out a framework to help steer tax professionals in the direction of finding an appropriate balance between the rights and obligations of taxpayers, thereby raising standards in tax advice and reducing incentives for aggressive tax avoidance. This is something we can be proud of at CFE: raising the bar for all tax advisers and improving public perception of the profession.

As I said to CFE delegates present at the wonderful Gala Dinner held in Seville in Spain in September, though my days as CFE President are coming to an end, my days of service to CFE are not. I look forward to a new role within CFE as Chair of the Tax Technology Committee and continuing to serve as a member of the Executive Board under the leadership of the Incumbent President, and my friend and esteemed colleague, Mr Ian Hayes.



Bruno Gouthière, Chair of the Fiscal Committee and Jos Goubert, Chair of the Direct Taxes Subcommittee



Fiscal Committee Meeting in Brussels



Indirect Taxes Subcommittee Meeting in Brussels



Indirect Taxes Subcommittee Meeting in Seville

## FISCAL COMMITTEE

### Overview

CFE's Fiscal Committee is comprised of two Sub-Committees: the Direct Taxes Subcommittee and Indirect Taxes Subcommittee, which focus on monitoring and responding to developments in tax policy and tax law at both European and international level. The Fiscal Committee aims to provide members with a cohesive view of the current state of affairs in tax policy by providing detailed analyses and updates concerning the work of the EU, OECD and UN as well as to contribute with practical insights to tax policy regulatory initiatives.

In 2022, the Fiscal Committee was chaired by Bruno Gouthière. The Direct Taxes Subcommittee was chaired by Jos Goubert, and the Indirect Taxes Subcommittee was chaired by Jeremy Woolf. Member and observer organisations nominate delegates who form the committee, attend the Fiscal Committee's technical meetings and are contacted on a regular basis concerning developments in taxation policy. The views communicated to CFE by those delegates are then represented in CFE's opinion statements and outreach work in both European and international tax fora.

### Activities

In 2022, despite the ongoing circumstances brought about by the coronavirus crisis the Fiscal Committee was able to finally convene meetings in-person again. The Fiscal Committee held virtual meetings in February, but then hosted in-person meetings with virtual connection options in May and September. The Committee also held a number of ad hoc virtual meetings on specific issues which required attention from the Committee during the year.

The Committee in particular focussed on analysing tax policy developments emanating from the EU Commission, OECD and UN. The means by which the Fiscal Committee carries out the work relating to its priorities include the following activities:

- Monitoring relevant tax policy developments at both European and international level;
- Reviewing legislative developments and monitoring progress within Member States on the implementation of tax reforms;
- Publishing Opinion Statements setting out the views of the Fiscal Committee on tax policy developments, many of which have been republished in leading tax journals in Europe;
- Engaging with European Commission, European Parliament and the OECD concerning tax policy developments and providing specific input setting out the views of members on these matters;
- Distributing updates and questionnaires to delegates concerning tax matters of particular importance;
- Representing CFE Tax Advisers Europe at multiple taxation expert groups, including:
  - EU Platform for Tax Good Governance;
  - EU VAT Expert Group;
  - EU VAT Forum;
  - UN Committee of Experts in International Cooperation in Tax Matters.

### Priorities

In 2022 the Fiscal Committee represented the views of members by engaging with the European Commission and OECD



Indirect Taxes Subcommittee Meeting in Brussels



Jeremy Woolf, Chair of the Indirect Taxes Subcommittee



Indirect Taxes Subcommittee Meeting in Brussels



Erwan Loquet

on relevant policy initiatives and matters of importance to the Committee, participated in various international expert groups, and issued publications and Opinion Statements on various tax policy developments throughout the year.

Significant priorities of the Fiscal Committee in 2022 included:

#### **EU Proposed Directive on Pillar 2 Implementation of the Landmark OECD Agreement on International Tax Reform**

On 1 July 2021, the OECD announced that 130 countries had signed a global agreement on international tax reform, based on a twopillar solution which allows multinational companies to pay more tax in the countries where they operate as well as a global minimum tax rate. It is estimated that a total amount of USD 100 billion of profits per year will be reallocated to the market jurisdictions, under the rules agreed in Pillar One.

The global minimum corporate income tax under Pillar Two, set at 15%, will generate an estimated USD 150 billion in additional global tax revenues annually. The OECD also estimates there will be additional revenue due to the stabilisation of the international tax system after years of uncertainty and the patchwork of newly introduced rules concerning the digitalising economy.

In late 2021, the EU Commission published a draft Directive that sought to enact the Pillar 2 political agreement into the legal order of the EU and other states. The Fiscal Committee issued an Opinion Statement in early 2022 on the draft Directive, welcoming the EU's commitment to ensure that the global rules are enacted in the EU legal order through an EUwide coherent framework. However, the Fiscal Committee also set out its view

that there was a lack of meaningful engagement with stakeholders as Member states have proceeded with amendments to the Commission proposal while the public consultation at EU level is still ongoing. CFE's reservations on the proposed EU Directive implementing Pillar 2 were principally focused on the complexity, the ambitious implementation timeline and lack of opportunity for meaningful engagement with stakeholders in developing the model rules, on which the EU directive is based.

The Statement also raised concerns that subsequent iterations of the EU Compromise text as discussed by the Member states representatives refer to subsequent OECD commentary as regards rules of interpretation. As discussed in more detail in CFE's statement, recourse to OECD guidance to interpret provisions of EU law is extremely problematic for reasons of legal certainty. CFE strongly suggested the Directive should establish a link with the entering into force and effective implementation of Pillar 2 by most of the jurisdictions participating to the Inclusive Framework. The interaction of the CFC rules with ATAD/ ATAD3/ Unshell proposal given the interconnection of these rules and the same underpinning objective – taxation of shareholders as if an entity did not exist – was also raised as a problematic issue in relation to the draft Directive.

CFE suggested further postponement of entry into force due to the inherent complexity and ambiguity of the OECD Model Rules on Pillar 2 and the need of taxpayers, advisers and tax administrations to get acquainted with these rules before they become operational. Although the draft Directive was blocked by Hungary exercising its option to veto a draft Directive for much of 2022, it was agreed at Council level just prior to Christmas. The Committee will continue to monitor the matter closely in 2023.





Indirect Taxes Subcommittee Meeting in Seville



Fiscal Committee Meeting in Seville

### EU Proposed Directive on Fighting the Use of Shell Entities and Arrangements for Tax Purposes (Unshell Proposal)

As part of its Corporate Tax Plan, the European Commission published a draft Directive in 2022 seeking to target tax avoidance via the use of shell entities for tax purposes. The CFE Fiscal Committee published an Opinion Statement responding to the proposal, in which it reiterated CFE's support of the work of the European Commission in seeking to reduce tax evasion throughout the EU.

The Committee highlighted certain potential issues in practice raised by the proposed Directive, noting that the application of the existing antiavoidance measures within the EU has become very complex in recent years. While CFE embraces the objectives expressed by the Unshell proposal, the Statement set out concerns about the manner in which this draft directive intends to achieve these objectives and CFE's doubts whether these objectives will actually be achieved. The Opinion Statement elaborated on these concerns and proposes alternative solutions that would, in the view of CFE, be more proportionate and suitable to achieve ATAD3's objectives and ensure compliance with primary EU law.

The proposed Directive seems to ignore the fact that transfer pricing and CFC rules already deal with the very issues that it is purporting to address. Indeed, the past few years have seen the implementation of a trove of EU and broader international measures designed to counteract certain perceived abusive practices. These include the Multi-Lateral Instrument ('MLI'), limiting access to treaty benefits (PPT), EU Mandatory Reporting (via DAC 6), as well as two EU anti-tax avoidance directives ('ATAD'), comprising rules on CFCs, interest deductibility, anti-hybrid arrangements, exit taxes and general anti-avoidance. The effectiveness of these rules is yet to be fully seen. In the opinion of CFE, the proposed directive seems to assume that abusive situations persist, without having allowed these measures sufficient time to prove their relevance. Following progress on the draft Directive will be a priority for the Fiscal Committee in 2023.

### European Commission Consultation on EU VAT Rules in the Digital Age

As part of its Tax Agenda, the European Commission launched a public consultation questionnaire in 2022 reviewing the appropriateness of current VAT rules in the EU in light of changes brought about by digitalisation of the economy. The Fiscal Committee

issued an Opinion Statement concerning the questionnaire, setting out that CFE is very concerned that the introduction of non-harmonised digital reporting requirements and e-invoicing is effectively fragmenting the single market. The Statement set out that whilst CFE does not consider that Member States should be required to implement such requirements, if they do decide to do so the CFE considers that it is highly desirable that the systems should be implemented in so far as possible in a harmonised manner. They should also be implemented in a manner that seeks to minimise the burdens on businesses and in particular SMEs, since such requirements can be particularly burdensome for them.

CFE also stressed in the statement that reporting requirements and the need for them to effectively address VAT fraud must be balanced against taxpayers' rights. Many taxpayers are wary of Member States gold-plating any requirements, and requiring even further evidence than may be necessary under any common rules adopted, and being pursued unfairly by overly zealous tax authorities. CFE believes that the risks to taxpayers' rights could be balanced by ensuring that taxpayers have full access to the data which can be viewed by the tax authorities.

While CFE Tax Advisers Europe can see that there may be sectors where it is reasonable to have a presumption that everyone using a platform to sell goods and services is acting as a taxable person, it does have concerns about how far such presumptions should be taken. There are obvious issues as to input tax recovery and how to define this at an EU-level, as to who should recover input tax and to what extent. It is appropriate to have a rule governing this, but CFE is of the view that if one is considered a taxable person, one should have the right of recovery of input VAT. The volume of VAT registrations which may flow from such a rule should also be considered, in terms of compliance and oversight burdens for tax administrations.

CFE will remain engaged in the work of the European Commission in seeking to review the appropriateness of current VAT rules in the EU in light of changes brought about by digitalisation of the economy.

### European Commission Proposed Directive on Debt-Equity Bias Reduction Allowance ('DEBRA Proposal')

The CFE Fiscal Committee issued an Opinion Statement respond-





Bruno Gouthière

ing to the European Commission proposal on debt equity bias reduction allowance published in 2022, setting out support for the Commission examining measures through which the Single Market will benefit from better investment and growth, including measures to support long-term and sustainable corporate financing.

On the overall policy objective of this directive, and the notion that tax rules are causing a bias among European companies to use debt rather than equity financing, CFE made a number of observations in its statement and set out its view that the proposal as designed might be detrimental to start-ups and pull equity finance away from them. For corporate entities being able to choose between debt and equity funding, it would be an incentive to choose more to use equity. It is noted that there is a shortage of equity capital in Europe, as compared to the US, to finance start-ups: if more of the available equity capital is taken by corporate entities/ established companies, there will be even less available for start-ups (introducing a tax incentive for the fundraising company will do nothing to affect the supply of equity finance from investors).

CFE believes the DEBRA initiative should go together with an initiative to incentivise individuals to invest more in equity in the EU and also to avoid double economic and juridical taxation on e.g. dividends distributed from one Member state to individuals residing in another Member state. CFE also notes the increasing complexity in the area of EU corporate tax law, including potential overlap between the DEBRA proposals with existing provisions of the ATAD directives, as well as national thin capitalisation rules ("thin cap"). This could lead to further complexity if the interaction of existing measures is not evaluated thoroughly. In addition, with the implementation of Pillar 2, the effective tax rates could be pushed further down by giving another allowance.

#### **European Commission Consultation on Introducing a Common EU-wide System for Withholding Taxes**

The CFE Fiscal Committee published an Opinion Statement setting out its position that it is supportive of the EU Commission consultation initiative launched in 2022 to introduce an EU-wide system for relief at source of withholding tax on dividend, interest, royalty payments and service fees, and for exchange of information and cooperation between tax authorities under the system.

The Committee went on to state in the Statement that CFE has a strong preference for a harmonized relief at source system and strongly support that there should be a harmonized means to obtain via e-request a tax residence certificate, with swift online provision of the tax residence certificate, and a digitalised verification system. Refund procedures are costly, time-consuming and often result in taxpayers having their refund claims refused for various administrative-related reasons. It is illogical that if one invests in the US, the treaty rate is automatically applied based on very simple and straightforward procedures, whereas this is not the case automatically if one were to invest in shares in another EU Member State.

In conjunction with the implementation of measures to improve the withholding tax refund procedures and establish a common EU relief at source system, CFE is of the view that there are solid public policy arguments for Option 3 (enhancing the existing administrative cooperation framework to verify entitlement to double tax convention benefits) and extending this to third countries. This could build on existing multinational arrangements including, for example, FATCA, though the focus there is on individuals. This would minimise de facto economic losses to investors etc and does the most to promote transparency and cooperation among tax authorities. The Committee will follow progress on this file in 2023.

#### **Possible Solutions to Inheritance and Gift Double Taxation Issues Within the EU**

The CFE Fiscal Committee published an Opinion Statement in 2022 following up on the work of the European Commission in their report completed in 2016, in which an expert group assembled by the Commission examined methods of improving issues facing EU citizens in relation to cross border inheritance tax obstacles.

In its Statement, the Committee welcomed the European Commission initiative launched in 2021 to address administrative issues experienced cross-border by EU citizens and noted that although much has been achieved in the past, EU citizens continue to face excessively complex administrative procedures, other barriers, or divergent interpretation of tax treaties. As a result, citizens and companies often are prevented from fully exploring the possibilities of the Single Market and the four freedoms guaranteed within the EU treaties.

CFE noted that, in recent years, there has been a raft of measures which seek to reduce tax evasion throughout the EU, the aims of which CFE has fully supported. CFE welcomes that more attention is now being brought to cases of double taxation throughout the EU, and hope EU Member States can arrive at unanimous solutions to these problems.

As such, CFE issued the Statement to emphasise that cross border inheritance tax issues have only become more complex in recent years, and highlight issues experienced in practice by its members. CFE believes in addition that similar issues should be dealt with as far as gift taxes are concerned as the situation is generally similar or even worse as there are only relatively few tax treaties covering gift taxes.



Professional Affairs Committee Meeting in Brussels



Aleksandar Ivanovski, Director of Tax Policy and Philippe Vanclooster, Chair of the Professional Affairs Committee

### Publications & Tax Technical Work of the Fiscal Committee

In 2022, the Fiscal Committee of CFE Tax Advisers Europe published 6 Opinion Statements:

- **Opinion Statement FC 1/2022** on the EU Proposal for a Directive on Minimum Tax & OECD Model Rules Implementing Pillar 2 (Global Minimum Taxation).
- **Opinion Statement FC 2/2022** on the EU Proposal on Fighting the Use of Shell Entities and Arrangements for Tax Purposes (Unshell Proposal).
- **Opinion Statement FC 3/2022** on the EU Commission VAT in the Digital Age Consultation.
- **Opinion Statement FC 4/2022** on Possible Solutions to Inheritance and Gift Double Taxation Issues Within the EU.
- **Opinion Statement FC 5/2022** on Introducing a Common EU-wide System for Withholding Taxes.
- **Opinion Statement FC 6/2022** on the European Commission Proposal for a Council Directive on debt-equity bias reduction allowance ('DEBRA Proposal').

## PROFESSIONAL AFFAIRS COMMITTEE

### Overview

The Professional Affairs Committee engages in the policy areas that concern and affect the exercise of the tax advisory profession. By way of submitting technical submissions and engaging with the European Commission and the OECD, the Professional Affairs Committee advances the CFE Board priorities that concern the tax advisory profession at large. In 2022, the Professional Affairs Committee was chaired by Philippe Vanclooster.

Apart from partaking in ongoing discussions with the EU Commission in different policy areas, the Professional Affairs Committee regularly responds to various EU and OECD questionnaires and also drafts technical updates of relevance for tax-advisers which are aimed at informing the members of recent-developments. In 2022, the Professional Affairs Committee participated in various initiatives at EU and OECD level that aim to contribute to the ongoing policy debate and to voice the concerns of European tax advisers.

The work of the Professional Affairs Committee broadly covers issues such as: ethics and professional codes, anti-money laundering, reporting of tax avoidance schemes, cooperation with tax authorities, taxpayers' rights, tax certainty, professional qualifications and regulation, liability and insurance, cross-border mobility, business structures of tax firms, client confidentiality and legal privilege.

### Activities

Following the work of the European Commission and the OECD in more detail, the Professional Affairs Committee contributed to the ongoing policy discussion of relevance for tax advisers with tax technical comments in the form of opinion statements and policy submissions to the European Commission and the OECD, as well as through ongoing participation in meetings and activities of the European Commission, European Parliament and the OECD.

In 2022, the Professional Affairs Committee published the following Opinion Statement:

- **Opinion Statement PAC 1/2022** on the European Commission Public Consultation on the Proposed Directive on Securing the Activity Framework of Enablers ("SAFE Directive").

### Priorities

#### European Parliament Permanent Tax Subcommittee - CFE Participation at EU Parliament Hearing on Possible Regulation of Tax Intermediaries

On 25 April 2022, the European Parliament's Permanent Subcommittee on Tax Matters ("FISC") held a hearing concerning regulation of the provision of tax advice across the European Union, under the title "How to reinforce the regulation of intermediaries to create an intermediary sector that ensures a fair and user-friendly tax system?". The hearing was a follow-up to a hearing held in November 2021 concerning the Pandora Papers and tax evasion. Members of FISC discussed the role of tax intermediaries in tax avoidance and tax evasion and evaluated options to improve tax intermediaries' regulatory framework to deter them from playing any part in tax abusive activities. Aleksandar Ivanovski and Brodie McIntosh par-



Professional Affairs Committee Meeting in Seville



Damir Brajković and Alistair Cliff

ticipated as expert speakers at the hearing, introducing to the Members of FISC the **CFE Discussion Paper on Professional Judgment in Tax Planning – An Ethics Quality Bar for All Tax Advisers** prepared by the Professional Affairs Committee of CFE Tax Advisers Europe in mid-2021.

In 2021, responses from a questionnaire used to launch the project were analysed and used as the basis for the discussion paper published by the Professional Affairs Committee, entitled “Professional Judgement in Tax Planning – An Ethics Quality Bar for All Tax Advisers”. While tax advisers play a valuable role in the proper functioning of tax systems, this role can be undermined by the promotion of abusive tax arrangements within legal parameters. “If it is legal, is it acceptable?” is the central ethical question which inspired this paper. It is distinct from criminal tax evasion – breaking the law – which CFE unequivocally condemns. The question comes down to whether there is manipulation and artificiality in tax planning. CFE has issued this paper to stimulate discussion on how to tackle this problem among all who have an interest in how our tax systems function in Europe, not just tax specialists. CFE through the discussion paper seeks views on whether the questions can help to steer all advisers in the direction of an appropriate balance between the rights and obligations of taxpayers, avoiding abusive planning.

Aleksandar Ivanovski and Brodie McIntosh explained the paper’s proposed Ethics Quality Bar for advisers to reflect on when giving advice, questioning whether there is manipulation and artificiality in tax planning, explaining that CFE issued the paper based on its long-standing commitment to high professional standards in tax advice. The hearing also featured interventions by Ms. Khadija Sharife, Senior Editor for Africa at the Organized Crime and Corruption Reporting Project (OCCRP), Mr. Grant Wardell-Johnson, KPMG Global Tax Policy Leader and Chair of the Global Tax Policy Leadership Group (accompanied by Ms. Raluca Enache, Director at KPMG EU Tax Centre, KPMG in The Netherlands) and Prof. Emer Mulligan, Professor in Taxation and Finance at the National University of Ireland, Galway.

Ms Jasna Voje from DG TAXUD at the European Commission

also participated in the discussion, and informed attendees that a public consultation would soon be launched exploring policy options being considered by the Commission to improve tax intermediaries’ regulatory framework and establish standards which intermediaries must adhere to, an instrument setting out harmonised definitions of wrong-doing across the EU. This was subsequently launched in July and CFE issued an opinion statement responding to the consultation.

#### **The European Commission Public Consultation on the Proposed Directive on Securing the Activity Framework of Enablers (“SAFE”) Proposed Directive**

The Professional Affairs Committee issued an Opinion Statement responding to the public consultation launched by the European Commission on 6 July 2022 on the policy options being considered ‘to improve a regulatory framework for tax intermediaries’, through a legislative proposal to tackle the role of ‘Enablers’ that facilitate tax evasion and aggressive tax planning in the European Union (Securing the Activity Framework of Enablers – SAFE).

CFE Tax Advisers Europe and its Member Organisations have always been supportive of reasonable and proportionate initiatives of the European Union. Nonetheless, CFE believes that there is a mismatch between the European Commission’s stated objective of tackling aggressive tax planning and tax evasion, and the outlined policy options which focus solely on tackling the role of Enablers. Despite the recent introduction of a number of anti-avoidance measures, the Information Note states that the EU is looking into possibilities to address aggressive tax planning related to the utilisation of structures/flows with little or no commercial substance to minimise taxes due within the EU, which is at odds with the stated policy objective of this consultation.

The Committee in its opinion statement noted the Commission’s view that despite all of the measures taken by the EU and Member States in this area, tax evasion and aggressive tax planning continue to be a substantial problem in the European Union. However, CFE are very concerned that this view is based on pre-BEPS project data, which is not reflective of the impact of the very considerable volume of new legis-



lative measures that have been introduced on foot of BEPS. It would be wholly inappropriate to introduce further measures without first fully evaluating the impact of the measures recently introduced.

CFE strongly recommended in its opinion statement that no additional legislative action should be taken by the Commission until such analysis has been performed. In this regard, CFE noted the study commissioned by the European Parliament, Permanent Committee on Taxation (FISC), that the impact of recent EU regulations on tax compliance across the Single Market remain uncertain, given that most intermediary regulations such as DAC 6 have been implemented quite recently.

In the event any action is taken, CFE's view is that any EU proposals should not have a disproportionate impact on reputable tax advisers, i.e., members of professional organisations who are giving advice on market-based, commercial transactions. Any additional compliance burden for reputable tax advisers must not in any event go beyond reasonable 'due diligence' to ensure that they do not promote aggressive avoidance regimes. Tax advisers play a very significant role in supporting the functioning of the tax system by assisting taxpayers to interpret complex tax laws, to meet their compliance obligations and engage with tax authorities in relation to disputes. Onerous due diligence obligations will in any event add another layer of compliance on intermediaries resulting in increased cost for taxpayers and potentially making tax advice a "luxury product" which will leave many taxpayers unable to access professional tax advice at a reasonable cost. It will create an unlevel playing field between taxpayers and well-resourced tax authorities which would be contrary to the intrinsic right of defence.

To move forward in this very important area, CFE in its statement also drew attention to the Professional Affairs Committee paper on 'Professional Judgment in Tax Planning.' This paper sets out a framework to help steer all advisers in the direction of an appropriate balance between the rights and obligations of taxpayers, thereby raising standards in tax advice and reducing incentives for aggressive tax avoidance.

Furthermore, on 2 December, CFE's 15th European Conference on Tax Advisers' Professional Affairs took place in Zagreb, examining the Commission's consultation and the policy measures being considered, professional standards in tax advice, and the proposed "ethics quality bar" set out in CFE's discussion paper.

The proposed Directive will be responded to by CFE in 2023 and will remain a key area of work for the Committee.

#### **Mandatory Disclosure Rules & Exchange of Information**

The Council Directive on mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements ("DAC 6") entered into force on 25 June 2018, introducing complex mandatory disclosure rules for intermediaries across the EU. In 2020, following the outbreak of the coronavirus, public requests were made by financial and professional association organisations seeking leniency in the enforcement of penalties and deadlines contained within the Directive. CFE in its intervention urged the Council of the EU

and the European Commission to mitigate the challenges faced by intermediaries in such circumstances, to allow leniency for Member States to delay the enforcement of penalties related to compliance with national DAC 6 implementing legislation.

The deadlines contained in the EU Directive on Administrative Cooperation for reporting of relevant cross-border arrangements were thereafter postponed by 6 months. Disclosure requirements began to apply to intermediaries from 1 January 2021. The Committee monitored and discussed the implementation of the reporting requirements at its technical meetings in 2022, and will conduct a survey concerning the DAC 6 implementation and practical reporting requirements of implementing legislation in due course.

#### **EU Anti-Money Laundering Package**

In 2021, the European Commission published its Anti-Money Laundering legislative package, which will upgrade the existing EU Anti-Money Laundering legislative package by establishing an EU AML supervisory body, a single rulebook for AML across the EU, extend the application of the AML framework to the crypto sector, impose an EU-wide cash payment limit of EUR 10,000 and create a "black-list" and "grey-list" based on the recommendations made by the global money laundering and terrorist financing watchdog, Financial Action Task Force (FATF).

The Professional Affairs Committee published an Opinion Statement on the AML Action Plan, welcoming the possibility for a more harmonised approach at EU level, that builds on and supplements the work of national supervisory bodies which could potentially be complemented and coordinated by an EU-supervisory body, and reiterating prior input asking the EU Commission to consider why the risk for tax advisers has not been reduced compared to the initial risk assessments, despite all the measures introduced over the years.

The evolution of the EU anti-money laundering legislation is an ongoing priority for the Professional Affairs Committee and the Committee will continue to monitor the legislative process, issue statements and participate in any further public consultations concerning the legislative package.

#### **Taxpayers' Rights and Obligations**

CFE in the past has responded to a European Commission consultation on facilitating the implementation of taxpayers' rights and simplifying tax obligations to ensure better tax compliance. The Professional Affairs Committee maintained focus on this topic in 2022, discussing it at various meetings. From a CFE perspective, double taxation continues to be an issue in spite of positive developments such as the enactment of the EU Dispute Resolution Mechanisms Directive and relief of double taxation should continue to be a priority for Member states and the European Union in areas of shared competence. The Committee believe that any EU project on taxpayers' rights should be focused on promoting taxpayers' rights, either via legislation or via codes or charters. CFE reiterates the importance of taxpayers' rights for tax good governance, and the role that clear statements of taxpayer, and tax administration, rights and obligations, can play in this respect. CFE in the past has expressed support for continuation of work on the Commission project of November 2016 on Guidelines for a Model for A European Taxpayers' Code.





Christine Cloquet and Radek Neužil



Professional Affairs Committee



Professional Affairs Committee Meeting in Seville



Tax Technology Committee Meeting in Seville

In 2022, CFE again raised the issue of taxpayers' rights on several occasions at the EU Platform for Tax Good Governance expert group, stressing the importance of balance in a well-functioning tax system. The Committee is also progressing a work project on collating information about the way in which taxpayer rights and obligations are dealt with in CFE Member countries and how those countries deal with complaints about the way the tax system operates and affects the individual taxpayer.

## TAX TECHNOLOGY COMMITTEE

### Overview

The Tax Technology Committee (TTC) was established in 2018 as a response to the manifest importance of digital taxation and technology and its applications in taxation both now and for the foreseeable future. In this regard, the TTC has a different approach to tax and technology, being devoted to digital transformation and all its ramifications for tax. In 2022, the CFE Tax Technology Committee was chaired by Ian Hayes.

The Committee operates in a horizontal rather than a vertical way. This means that, upon identifying the topics the Committee feels are important to address, each subject is then

headed up by project leader with a small operational team who report on the subject to the Committee, which thereafter makes recommendations for further action and progress of the working group.

The Tax Technology Committee is in particular focused on the role professionals handling tax in all manifestations will have and the risks and opportunities posed to them by the development of technology and the increasingly direct interaction between taxpayer and revenue authorities.

### Activities

In 2022, the Committee reaped the benefits that the pandemic period brought with it in terms of the advancement of digital working practices, and the development of online working. Communication both for the Committees and the CFE Office, as well as many developments in the tax technology sphere for the Committee to monitor and discuss at technical meetings moved largely online.

The decision of CFE to establish the Tax Technology Committee continues to prove to be invaluable as tax administrations move quickly to be digitalised whilst economic activities adjust on a daily basis to new systems, new processes and enhanced capacities



Tamara Ščekić and Llorenç Maristany



Philippe Vandevoorde, Matěj Nešleha and Markus Ehgartner

which challenge the ability of existing tax practice to cope. In spite of a short existence, the TTC have been able to focus on specific, relevant topics and have a small team of highly enthusiastic and knowledgeable professionals keeping pace with developments.

As such, the topics of Making Tax Digital, Blockchain applications for tax, and cryptocurrencies continued to be the main focus of work of the Committee. The Committee were fortunate enough to hear from experts at meetings and the CFE Forum, who discussed emerging developments in tax technology and the significance that those changes may have for tax practice and tax advisers. The Committee uses this information to interpret and communicate that to the community we represent, our stakeholders and our members.

The Committee will also continue identifying issues associated with making tax digital, collecting and collating the reaction of tax advisers and taxpayers in differing countries. The overarching goal will continue to be establishing and maintaining a position of primacy and influence within the area of tax technology.

In 2022, the Tax Technology Committee published the following Opinion Statements:

- **Opinion Statement TTC 1/2022** on the OECD Public Consultation on a Crypto-Asset Reporting Framework and Amendments to the Common Reporting Standard.

### Priorities

#### Cryptocurrencies & Crypto-Asset Reporting

In 2022, the Tax Technology Committee issued an Opinion Statement on the OECD public consultation on a Crypto-Asset Reporting Framework and Amendments to the Common Reporting Standard. CFE recognises the need to understand and meet the challenges presented by the crypto revolution. For this reason, the Committee expressed that CFE are supportive of the OECD efforts to establish global transparency but set out the view there is a clear need to focus on how this framework is implemented. The Committee set out that CFE is concerned about the scope and nexus rules of the framework, and believes a tax framework for e-assets should be developed prior to a system for exchange of information.

CFE is of the view that existing tax legislation establishes canons of taxation that have the capacity to deal with crypto assets and that what is needed is convertibility which enables ready adaptation. Accordingly it should be no surprise that in our view amendment to the Common Reporting Standard (CRS) is a necessary precursor for this to happen and we are wholly supportive of the OECD proposals in this respect. We are not sure, at this stage, that the proposal for the development of a CARF, which underlies this consultation, has the necessary structural foundations to enable implementation and, therefore, risks substantial untargeted and unmatched overreporting if introduced in haste.

Release of an early CARF, which we think will not be globally accepted, will act as a disincentive for the economic and prosperous development of the sector in mature tax environments. It will act as a driver for crypto activity to develop in countries which make clear their intention not to introduce regulation and reporting in accord with a CARF.

CFE wonder whether a country-by-country implementation is necessarily the way to progress and think it far too early to form a view one way or another. That said, we reiterate our support both for a clear enunciation of a global taxation framework which includes crypto assets, signposted by the Common Reporting Standard, and further research into what a Crypto Asset Reporting Framework which has global connectivity and matched reporting could look like.

CFE reiterates its position that it welcomes the work of the OECD in seeking to establish a crypto-asset reporting framework and exchange of information in this field in light of the development of new financial technologies, and remains available to assist in any further stakeholder consultation processes.

#### Making Tax Digital

As more tax administrations go digital, countries are implementing new data submission and electronic auditing requirements, creating new sets of challenges for tax advisers. To that end, in 2022, the Making Tax Digital working group continued work on a questionnaire which was designed and developed as an essential review and comparison tool, producing meaningful data both for us and revenue administrations to monitor the developments on





New Tax Professionals Committee Meeting in Seville



New Tax Professionals Committee

the digitalisation of tax administrations and report to its members. In 2022, results of the questionnaire were rolled out to all CFE Technical Committees by way of a summary report. The working group will now widen the input that has been collected to date by opening the survey up to the public. Thereafter the input will be summarised and published on the CFE website.

## NEW TAX PROFESSIONALS AD HOC COMMITTEE

The New Tax Professionals (NTP) Ad Hoc Committee was formally established during the CFE General Assembly held in Torino on 04 October 2019. The NTP Ad Hoc Committee was formed to represent new tax professionals from within CFE Tax Advisers Europe, allowing them to better understand how different Member Organisations work, promote relevant issues in their jurisdictions and build a cross-border network of the future generation of tax leaders. The Committee considers new tax professionals someone within their first 10-15 years of practice (or 10-15 years of membership of the Member Organisation). In 2022, the Chair of the New Tax Professionals Ad Hoc Committee was Anna Misiak.

The New Tax Professionals Ad Hoc Committee enables the representation of the views of newer members to the CFE, and facilitates the sharing of knowledge, information and experience between delegates within the CFE and the NTP. The Committee also aims to help provide potential future delegates and Committee members for the CFE and its Member Organisations, through helping to increase understanding of the CFE, and increasing the visibility of future leaders to those who are currently part of the CFE leadership.

In 2022, the NTP examined topics including: buying real estate in a foreign jurisdiction as a private investor; special investment incentives for wealthy individuals; R&D tax credit schemes; capital gains tax; the use of management companies in Member States; and taxation of cryptocurrency. Future topics to be examined in 2023 include tax arrangements/incentives involving automobiles, taxation of investments, soft skill trainings for tax professionals, and other differences and similarities among tax systems in Europe. The Committee will also finalise and produce reports on the taxation of cryptocurrency in the different CFE Member

Organisation jurisdictions and on comparing practices across the CFE Member Organisations on how to engage younger members and recruit for the tax advisory profession.

## ECJ TASK FORCE

The CFE ECJ Task Force is a group of tax academics and renowned tax practitioners which meets regularly to discuss and issue opinion statements on selected decisions of the Court of Justice of the European Union. The Task Force was assembled in 1997 by current CFE Vice-President Stella Raventós-Calvo at the request of Bruno Gangemi, who served as Chair of the Fiscal Committee from 1997 to 2000. The founding members of the Task Force were Philip Baker, Paul Farmer, Bruno Gangemi, Luc Hinnekens, Albert Raedler†, and Stella Raventós-Calvo.

Since 2013, the ECJ Task Force has been chaired by Georg Kofler (CFE Tax Advisers Europe, Austria) and its current members are Alfredo Garcia Prats (Professor at the University of Valencia), Werner Haslehner (Professor at the University of Luxembourg), Volker Heydt (Former official of the European Commission), Eric Kemmeren (Professor of International Taxation and International Tax Law at the Fiscal Institute Tilburg of Tilburg University), Georg Kofler (Chair of the Task Force and Professor at the Institute for Austrian and International Tax Law of WU Wien), Michael Lang (Professor at the Institute for Austrian and International Tax Law of WU Wien), João Nogueira (Deputy Academic Chairman at IBFD), Christiana HJI Panayi (Professor at Queen Mary University of London), Emmanuel Raingard de la Blétière (Associate Professor at the University of Rennes, Partner PwC France), Stella Raventós-Calvo (President of AEDAF and Vice-President of CFE), Isabelle Richelle (Co-Chair of the Tax Institute - HEC - University of Liège, Brussels Bar Elegis), Alexander Rust (Professor at the Institute for Austrian and International Tax Law of WU Wien), and Rupert Shiers (Partner at Hogan Lovells).

The ECJ Task Force generally meets four times a year for full-day meetings. The Task Force aims at analysing Court decisions with wide impact and providing high-level practical input to tax practitioners on selected judgments by the Court of Justice of the European Union through its Opinion Statements. In 2022, the following four Opinion Statements (ECJ-TF) were issued:

- **Opinion Statement ECJ-TF 1/2022** on the CJEU decision in Case C-437/19, *État luxembourgeois v L*, on the conditions for information requests and taxpayer remedies.
- **Opinion Statement ECJ-TF 2/2022** on the CJEU decision in Case C-788/19, *European Commission v Kingdom of Spain (Form 720)*.
- **Opinion Statement ECJ-TF 3/2022** on the EFTA Court decision of 1 June 2022 in Case E-3/21, *PRA Group Europe*, on the discriminatory interaction between the “interest barrier” and group contributions.
- **Opinion Statement ECJ-TF 4/2022** on the ECJ decision of 22 September 2022 in Case C-538/20, *W AG*, on the deductibility of foreign final losses.

These Opinion Statements are submitted directly to the European Institutions, disseminated to a wide audience of tax practitioners and academics throughout Europe and published in IBFD’s “European Taxation” journal.

The ECJ Task Force and its members are also actively involved in the organisation of and as speakers at an annual conference at the University of Luxembourg. Topics over the last years have been “Landmark Decisions in Direct Tax Jurisprudence” (2014), “Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid” (2015). “EU Tax Policy in the 21st Century” (2016), “Time and Tax” (2017); “Tax and the Digital Economy” (2018); and “The Anti-Tax Avoidance Directive” (2019). The 2020 conference was unfortunately cancelled due to the coronavirus crisis, but in 2021 a virtual conference took place on the topic of “Alternative Dispute Resolution in International Taxation”. In 2022, the topic of the conference was “The Global Minimum Corporate Tax”. The books containing the written contributions for the conferences are edited by Task Force Members Werner Haslechner, Georg Kofler and Alexander Rust together with Aikaterini Pantazatou (University of Luxembourg) and have been published by Kluwer and Edward Elgar, respectively, and are well accepted and widely cited in academic literature.

## CFE ENGAGEMENT

### European Commission Platform for Tax Good Governance

The European Commission’s Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation was established by the European Commission in order to seek advice and assistance from expert stakeholders in the field of tax good governance, aggressive tax planning and double taxation. The Platform also provides an opportunity for members to exchange views and have an open dialogue with the European Commission concerning significant taxation issues facing the tax profession and wider society. CFE has been a member of the Platform since its inception in 2012 and has benefited from the opportunity to provide its input on many significant taxation issues through its participation at the expert group.

CFE is honoured to be among the limited number of non-governmental members and to be the only organisation of advisers in the professional tax field selected to participate in the important work the Platform carries out. CFE continued to be an active participant at the Platform for Tax Good Governance in 2022, hav-



João Félix Pinto Nogueira



ECJ Taskforce Meeting in Vienna

ing had its term as a member of the Platform renewed in 2020. CFE is represented at the Platform by CFE President, Professor Piergiorgio Valente and Aleksandar Ivanovski, Tax Policy Director of CFE Tax Advisers Europe.

In March 2022, CFE presented to the Platform for Tax Good Governance its preliminary views on the EU Commission plans to establish a new corporate income taxation framework in Europe (BEFIT). The Commission aims to establish a single set of tax rules for doing business in Europe, making it easier to do business. The Commission has since launched a call for evidence and launched a consultation questionnaire open to the public, and CFE will respond to the consultation.

At other meetings relating to the EU Commission plans to introduce a Proposed Directive on Securing the Activity Framework of Enablers (“SAFE Proposal”), CFE drew attention to a key work project from 2021, and discussed the relevance of CFE’s position paper on ethical judgment in tax planning, which sets out an ethical quality bar for all tax advisers, and how this could be factored into any Commission policy options. CFE were pleased to be able to demonstrate its role as a thought leader in professional standards for tax advisers at the Platform, leading discussions on promoting ethical professional judgment across all tax advisers in Europe.





Bert Zuijndorp, European Commission at CFE Forum in Brussels



Piergiorgio Valente at Informal ECOFIN Meeting in Czech Republic



Momchil Sabev and Piergiorgio Valente



European Commission Presentation at CFE General Assembly in Seville

Given the technical expertise within the CFE organisation and its status as being a leader in tax knowledge, CFE is able to draw on the direct link it has to the experience of practitioners across the EU and its regular involvement in the areas of tax good governance, double taxation and tax planning to contribute to the valuable work of the Platform.

#### VAT Expert Group

The VAT Expert Group was established by the European Commission in 2012 in order to bring together experts who can advise the Commission on the preparation of legislative acts and other policy initiatives in the field of VAT and provide insight concerning the practical implementation of legislative acts and other EU policy initiatives in the field of VAT. CFE Tax Advisers Europe has been a member of the Expert Group since its inception in 2012.

The group is composed of individuals appointed in a personal capacity with requisite expertise in the area of VAT, and organisations representing particular businesses and tax practitioners that can assist in the development and implementation of VAT policies. The Chair and Vice Chair of the CFE Indirect Taxes Subcommittee, Jeremy Woolf and Trudy Perié, were the CFE Tax Advisers Europe representatives to the Group in 2022.

Also in 2022, CFE reapplied for and was successfully reappointed

as a member of the VAT Expert Group for the renewed mandate which will begin in 2023. The CFE representatives at the VAT Expert Group from 2023 onwards will be Trudy Perié, Vice-Chair of the CFE Indirect Taxes Subcommittee and Aleksandra Heinzer, Member of the Indirect Taxes Subcommittee and representative of the CFE at the EU VAT Forum.

The Expert Group were consulted by the European Commission in relation to a number of issues, including VAT in the digital age and e-invoicing, as well as technical issues concerning the e-commerce rules and EU guidance on the VAT “quick fixes”. The VAT Expert Group are also preparing advice on fixed establishment issues arising from ECJ caselaw, and single VAT registration. CFE was active in contributing to all topics, and elaborated further on these issues in both Opinion Statements and written representations to the Commission.

#### EU VAT Forum

The EU VAT Forum was established by the European Commission in 2012 and offers a discussion platform for business and VAT authorities to informally discuss practical tax administration issues with regard to VAT in a cross-border environment and share insights on possible ways to manage the current VAT system more efficiently, ensuring a smoother functioning of the system, how the implementation of VAT legislation can be improved in practice and to assist the Commission in promoting



Albert Raedler Jr. and Stella Raventós-Calvo



Ioanna Mitroyanni, European Commission at CFE Forum in Brussels



European Commission Presentation at CFE General Assembly in Seville



CFE Annual Tax Networking Event in Brussels

good practices. CFE has been a member of the EU VAT Forum since its inception in 2012. The CFE representatives for 2022 were Aleksandra Heinzler and Christian Amand.

In 2022, it was announced that the mandate of the VAT Forum would not be renewed by the European Commission, and that the functions being carried out by the VAT Forum would be taken over in the renewed mandate of the VAT Expert Group. CFE is grateful to the CFE delegates who have represented the organisation over the years.

#### United Nations Tax Committee

The UN Committee of Experts in International Cooperation in Tax Matters (UN Tax Committee) typically meets twice a year, in April in New York and in October in Geneva. CFE applied for, and was granted, NGO (non-governmental organisation) status with the UN in 2006, and has participated at the meetings of the UN Tax Committee since that time. These meetings were originally held once per year but increased to twice per year from 2017 to reflect the increased importance of tax matters within the UN as determined at the Addis Ababa Finance For Development Conference in 2015.

In 2022, the meetings of the UN Tax Committee were held in a hybrid manner due to remaining restrictions on travel caused by the COVID-19 outbreak. In 2022, the Chair of the CFE Direct Tax Subcommittee, Jos Goubert, took part in sessions of the UN Tax

Committee. In particular, the Committee of Experts approved a new treaty provision concerning tax on digital services to be inserted into the UN Model Tax Convention. The session also addressed progress on updating the Model Double Taxation Convention Between Developed and Developing Countries, as well as environmental taxation and taxation of the extractive industries.

Ian Young, former Chair of the CFE Indirect Taxes Subcommittee, continues to have a peripheral role in the UN Tax Committee through the involvement of the International Chamber of Commerce (ICC) in the Tax Charter and Taxpayer Rights work that CFE is carrying out under the title "Tax Charters without Borders". ICC, and Ian Young, have made several presentations to UN Tax Committee delegates on this work.

#### EU Institutions

##### European Commission

Notwithstanding the difficulties of remote working in 2020 due to the COVID-19 crisis, CFE continued to maintain regular meetings with representatives from the European Commission to exchange views and discuss policy and other technical aspects related to the policy priorities of CFE Tax Advisers Europe.

At the CFE Forum which took place in May 2022, CFE welcomed multiple European Commission speakers at the event. Mr Bert Zuijendorp opened the conference with a keynote speech on





CFE Forum in Brussels



Mary Dineen, European Commission



CFE Annual Tax Networking Event in Brussels



Piergiorgio Valente at Informal ECOFIN Meeting in Czech Republic

the EU Commission's proposal concerning the unshell directive, speaking on behalf of Benjamin Angel, Director, DG TAXUD. Ioanna Mitroyanni, Deputy Head of Unit, Company Taxation Initiatives at European Commission also participated in the panel discussion on the implications of the proposal on the future use of holding companies. Additionally, Pia Michelsen, Deputy Head of Unit, VAT at DG TAXUD, participated in the second panel which examined issues concerning VAT grouping in the EU, including issues re-enlivened by the Danske Bank decision.

At the CFE General Assembly, held in Seville in September, CFE members were also fortunate enough to discuss with Jasna Voje, Policy Officer in the Direct Taxation Unit of DG TAXUD, the EU Commission plans to introduce a Proposed Directive on Securing the Activity Framework of Enablers ("SAFE Proposal") in a meeting held on the side-lines of the General Assembly.

Additionally, CFE welcomed Mr Benjamin Angel, Director in the European Commission, DG TAXUD, as a keynote speaker at CFE's 15th European Conference on Tax Advisers' Professional Affairs held in Zagreb, Croatia, on the topic of "Targeting the "Bad Apples": Enablers of Tax Avoidance – Is it Still a Substantial Problem in Europe?".

A number of additional bilateral meetings were also held through-

out the year. Maintaining a constructive working relationship with the European Commission will remain a priority for CFE Tax Advisers Europe in 2023.

#### European Parliament

CFE Tax Advisers Europe was honoured to conclude a Memorandum of Understanding with the European Parliament on a strategic partnership in the context of the EU elections and beyond in 2019, and celebrated its 60th Anniversary under the High Patronage of the European Parliament.

CFE has remained engaged with the European Parliament under the terms of the Memorandum of Understanding, collaborating with the Parliament on various partner outreach seminars. CFE was also in regular contact with Members of the European Parliament and their advisors. In particular, CFE focused efforts on Members of the European Parliament's Permanent Tax Subcommittee to the Committee on Economic and Monetary Affairs, established in June 2020.

The Chair of the Permanent Tax Subcommittee, MEP Paul Tang, spoke at CFE's 15th European Conference on Professional Affairs, held in Zagreb, Croatia, on the topic of "Targeting the "Bad Apples": Enablers of Tax Avoidance – Is it Still a Substantial Problem in Europe?".



Piergiorgio Valente at Mongolia TMZ 2022 Conference



Piergiorgio Valente at Italia Africa Business Week



Piergiorgio Valente and Eune Marie Mata-Perez

## GLOBAL TAX ADVISERS PLATFORM (GTAP)

CFE Tax Advisers Europe is a founding member of the Global Tax Advisers Platform ("GTAP"), formed in 2013. GTAP is an international platform, representing more than 700,000 tax advisers in Europe, Asia and Africa, that seeks to bring together national and international organizations of tax professionals from all around the world.

GTAP is dedicated to the promotion of the public interest by ensuring the fair and efficient operation of national and international tax systems. A fair and efficient global tax framework favours the effective pursuit of taxpayers' and tax advisers' rights and interests. GTAP is committed to their furtherance, and to the continuous improvement of this framework.

The founding members of GTAP are CFE Tax Advisers Europe, the Asia-Oceania Tax Consultants' Association (AOTCA), and the West Africa Union of Tax Institutes (WAUTI), and the observer members are the International Association of Financial Executives Institutes (IAFEI), the Society of Trust and Estate Practitioners (STEP), the Arc Méditerranéen des Auditeurs (AMA), and Centro di Diritto Penale Tributario (CDPT). It is a key priority for GTAP to expand its membership and international network in order to reach tax professionals in all corners of the globe, effectively enabling the most inclusive dialogue and interaction.

The CFE and other GTAP members continued to meet remotely and were delighted to once again be able to hold in-person meetings, in Brussels in May and in Seville in September, after the difficult and drawn-out lockdown period caused by the coronavirus pandemic. Significantly, changes to the GTAP Governance were made in 2022, allowing for increased representation of GTAP members at the technical meetings, and encouraging attendance by members at each other's internal technical meetings, where appropriate.

In 2023, GTAP will issue a new Declaration identifying priorities in international taxation in the eyes of the organisation, which will be signed at conferences to be held throughout the year in various locations in 3 continents: Europe, Asia and Africa. GTAP is committed to continue reinforcing the tax advisers' voice worldwide.





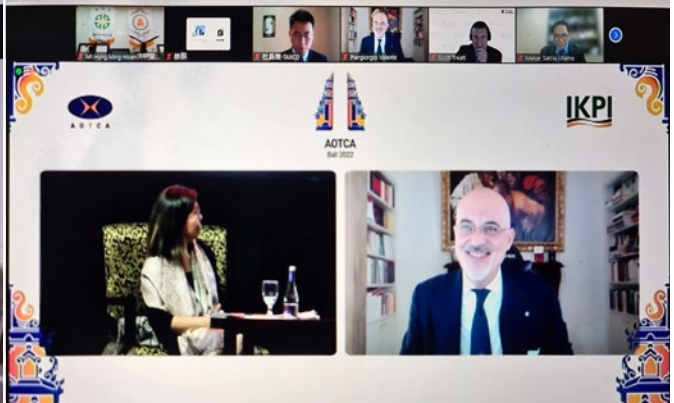
Piergiorgio Valente at Italia Africa Business Week



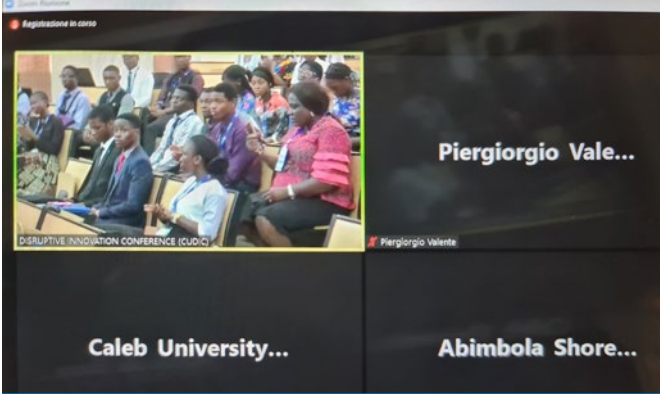
Italia Africa Business Week



GTAP Meeting at AOTCA General Assembly



Piergiorgio Valente at AOTCA 2022 Conference



Piergiorgio Valente at Caleb University Conference



Piergiorgio Valente at Mongolia TMZ 2022 Conference



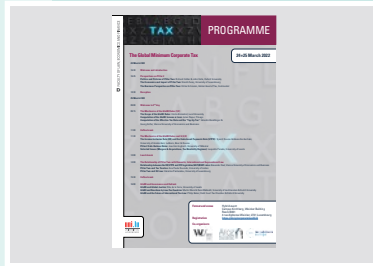
Piergiorgio Valente at Mongolia TMZ 2022 Conference



CFE Academy Workshop 2022 Mongolia



CFE publishes its Semester II EU Tax Policy Report for Semester II 2021



On 24 and 25 March, CFE co-organises the Annual Tax Conference held at the University of Luxembourg, on the topic of "The Global Minimum Corporate Tax"



CFE holds its flagship Forum on 12 May 2022 in Brussels on the topic of "The Future of Holding Companies & VAT Grouping in the Current Tax Policy Climate"

JANUARY

FEBRUARY

MARCH

APRIL

MAY

JUNE

JULY

CFE holds its Winter Technical Committee Meetings



On 25 April 2022, Aleksandar Ivanovski and Brodie McIntosh participated as expert speakers at the European Parliament's Permanent Subcommittee on Tax Matters ("FISC") hearing concerning regulation of the provision of tax advice across the European Union.



CFE issues its Opinion Statement on the European Commission Consultation on Introducing a Common EU-wide System for Withholding Taxes







CFE publishes its Semester I Living CFE



CFE holds its General Assembly and Technical Committee Meetings in Seville, Spain from 21 - 23 September



CFE President addresses the Informal Meeting of the ECOFIN Council in Prague, 10 September 2022



The ECJ Task Force holds its November meeting, finalising the Opinion Statement on Case in Case C-538/20, W AG on the ECJ decision concerning the deductibility of foreign final losses.

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

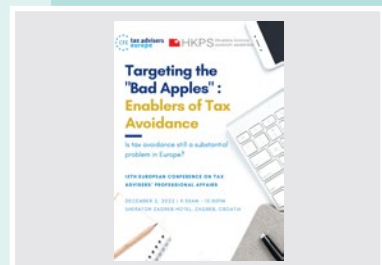
The Albert J Rädler Medal Award 2021 for academic excellence in European taxation was awarded to Ms Victoria Turpin of University of Maastricht for her thesis on the topic *“Analysis of DAC 6 - EU Mandatory Disclosure Regime: The Human Rights Perspective”*



CFE issues its Opinion Statement on the European Commission Public Consultation on a Planned Directive on Securing the Activity Framework of Enablers (“SAFE”)



The 15th European Conference on Tax Advisers' Professional Affairs is held virtually, on the topic of *“Targeting the “Bad Apples” : Enablers of Tax Avoidance – Is it Still a Substantial Problem in Europe?”*







**CFE FORUM 2022**

The CFE's 2022 Forum was held on 12 May 2022 in Brussels on the topic of "The Future of Holding Companies & VAT Grouping in the Current Tax Policy Climate".

The conference examined issues surrounding the European Commission's Unshell Proposal and how policy developments affect the use of holding companies and VAT groups across tax structures. The CFE Executive Board and CFE Brussels Office were delighted to once again be able to hold an in-person conference event after the difficult and drawn-out lockdown period caused by the coronavirus pandemic and to welcome CFE delegates and EU policy stakeholders back to Brussels for the Forum.

Mr Bert Zuidendorp opened the conference with a key-note speech on the EU Commission's proposal, speaking on behalf of Benjamin Angel, Director, DG TAXUD, European Commission. In his address, Mr Zuidendorp set out the policy background leading to the proposed directive and an overview of the technical detail of the proposal.

The first panel then discussed selected issues surrounding the unshell proposal, including: the issue of compatibility with primary EU law, the criteria used compared with other EU directives, presumptions and exclusions in the draft legislation, minimum substance indicators, freedom of establishment and free movement of capital considerations and the implications of the proposal on the future use of holding companies.

The panel speakers were: Dr João Nogueira, Deputy Academic Chairman, IBFD, The Netherlands; Mr Eduardo Gracia Espinar, Global Head of Tax, Ashurst, Spain; Dr Christiana HJI Panayi, Professor, Queen Mary University of London, UK; and, Stephen Brunner, Partner, Deloitte, The Netherlands. The panel was moderated by Aleksandar Ivanovski, Director of Tax Policy at CFE Tax Advisers Europe.

The second panel examined issues concerning VAT grouping in

the EU, including issues re-enlivened by the Danske Bank decision, problems of fragmentation within the EU due to lack of harmonization on VAT recovery on the EU level, treatment of separate activities/supplies within a VAT group & how to attribute costs to VAT supplies made within a VAT grouping. The panel also discussed whether there should be EU-wide VAT grouping rules to avoid cross-border issues caused by a fragmented approach.

The speakers in the indirect tax panel were: Pia Michelsen, Deputy Head of Unit, VAT, DG TAXUD, European Commission; Chris Borg, Indirect Tax Technical Committee Chair, Malta Institute of Taxation, Malta; Petra Pospíšilová, Director of Taxation, CSOB (KBC Group), Czech Republic; and, Simon Cornielje, Professor, Amsterdam VU University, The Netherlands. Jeremy Woolf, Chair of the CFE Indirect Tax Subcommittee, acted as moderator for the panel.

The conference was well-attended and received by the audience, and the CFE will continue to closely follow the progress of the unshell proposal at Council level, and EU legal developments in VAT grouping rules.

**CFE ACADEMY**

The CFE Tax Academy aims to share knowledge and experience on tax matters while exchanging ideas on practical tax issues. The Academy creates opportunities for tax professionals to be updated on global tax developments through attending seminars and trainings for its members and for tax advisers in general.

In 2022, a CFE Academy event took place in Ulaanbaatar, hosted by the Mongolian Associates of Tax Consultants, with CFE President Piergiorgio Valente giving a seminar on transfer pricing at the Annual Conference of the Mongolian Association of Certified Tax Consultants which gathered more than 100 tax advisers and professionals.

Furthermore, CFE and CNDCEC are cooperating, so as to ensure that CFE trainings are delivered and available to CNDCEC's members. The topics discussed relate to pertinent issues in European and International tax matters.



Petra Pospíšilová and Chris Borg



Stephen Brunner and Aleksandar Ivanovski



CFE Forum 2022



CFE Albert J. Rädler Medal Winners 2019 -2021

AWARD OF THE CFE ALBERT J. RÄDLER MEDAL 2022



The CFE Albert J Rädler Medal Award was launched in 2013 to encourage academic excellence among young tax students in the field of European taxation, and to recognise the outstanding contribution to the field of taxation of the late Professor Albert J Rädler.

The Albert J Rädler Medal Award 2021 for academic excellence in European taxation was awarded to Ms Victoria Turpin of University of Maastricht for her thesis on the topic “Analysis of DAC 6 - EU Mandatory Disclosure Regime: The Human Rights Perspective”.

The CFE Academic Jury, composed of Prof. Dr Pasquale Pistone, Prof. Dr Michael Lang and Prof. Dr Otmar Thömmes, stated of the thesis that “The thesis addresses a very controversial topic of European tax law, which has already been the object of preliminary rulings before the Court of Justice. It shows the importance of going beyond the technical description of secondary law of the European Union in tax matters, bringing it together with an assessment of how the general principles of EU law apply in such context. This certainly shows the maturity of the work done by the awardee and her potential to contribute to the developments of European tax law in line with the pioneering spirit of Albert J. Rädler”.

The CFE Executive Board and CFE Academic Jury warmly congratulates Ms Turpin, and wish her the best in her future career.





### 15TH EUROPEAN CONFERENCE ON TAX ADVISERS' PROFESSIONAL AFFAIRS

CFE's 15th European Conference on Tax Advisers' Professional Affairs was held in Zagreb, Croatia, on the topic of "Targeting the "Bad Apples": Enablers of Tax Avoidance – Is it Still a Substantial Problem in Europe?".

The EU Commission has been focused on introducing legislation to improve tax intermediaries' regulatory framework and tackle the role of enablers that facilitate tax evasion and aggressive tax planning in the European Union (Securing the Activity Framework of Enablers – "SAFE"). The Commission as part of this legislative initiative is considering policy options such as an EU register of enablers and due diligence procedures, enforcing measures via monetary penalties, and preventing intermediaries who fit the criteria from providing further services as a means of deterring aggressive tax planning.

Panellists at the conference considered the potential effectiveness of the proposed legislation; the definitions used and whether policy options which focus on tackling the role of enablers truly reduce aggressive tax planning within the European Union and properly target the "bad apples" in the tax advisory profession. Panellists also discussed existing legislative measures in the EU, post-BEPS

data, and whether tax evasion and aggressive tax planning continue to be a substantial problem in the EU with the introduction of the plethora of post-BEPS EU anti-avoidance legislation.

The conference also examined the proposed "ethics quality bar" set out in CFE's discussion paper issued in June 2021, which proposed a set of quality bar questions for all tax advisers to reflect on when undertaking their advisory role in the overall tax system.

The conference welcomed tax experts and academics, featuring Mr Benjamin Angel, Director in the European Commission, DG TAXUD and Mr Paul Tang, Chair of European Parliament's Taxation Committee (FISC) as keynote speakers in the first panel, joined by Philippe Vanclooster, Chair of the CFE Professional Affairs Committee, moderated by Dr. Sc. Nevia Čičin - Šain, Assistant Professor of Law, WU Vienna University of Business and Economics. Opening remarks were provided by Piergiorgio Valente, President of CFE; Damir Brajković, President of the Croatian Chamber of Tax Advisers and a representative of the Ministry of Finance of the Republic of Croatia.

The second panel of speakers included Judge Barbara Porizkova, Supreme Court of the Czech Republic; Dr. Ivan Čevizović, Croatian Chamber of Tax Advisers; Natalie Aymé, Partner Deloitte France; and Tomas Urbasek, Partner PwC Czech Republic, and was moderated by Aleksandar Ivanovski, CFE.





Speakers' Dinner in Zagreb



Martin Phelan and Paul Tang



Benjamin Angel, Discussion



Speakers' Dinner in Zagreb



Paul Tang



Piergiorgio Valente and Damir Brajković





Panel 2 Panel Discussion



Philippe Vanclooster, Nevia Čičin-Šain, Benjamin Angel and Paul Tang



Aleksandar Ivanovski and Jasna Voje



Nevia Čičin-Šain



Philippe Vanclooster, Nevia Čičin-Šain and Paul Tang





Wim Gohres



15th European Conference on Tax Advisers' Professional Affairs



Barbara Pořízková, Tomáš Urbášek and Petra Pospíšilová



Speakers' dinner in Zagreb



15th European Conference on Tax Advisers' Professional Affairs



15th European Conference on Tax Advisers' Professional Affairs





CFE Annual Tax Networking Event in Brussels



Piergiorgio Valente at CFE Annual Tax Networking Event in Brussels



Johan Barros, Gregory Jullien and Nathalie Aymé



Johan Barros and Uwe Ihli



Alessandro Valente



Bruno Gouthière, Albert Rädler Jr and Jeremy Woolf

### CFE ANNUAL TAX NETWORKING EVENT

CFE Tax Advisers Europe hosts an annual networking event each year in Brussels, which provides the opportunity to strengthen relationships with colleagues and counterparts, and expand engagement beyond formal policy meetings on technical issues.

Attendees are able to exchange views in an informal setting with members of the European Commission working in relevant areas, such as Directorate-General for Taxation and Customs Union (DG TAXUD), Members of the European Parliament with a particular interest in tax and Members of the Council of the European Union. In 2022 CFE was able to once again host its Annual Tax Networking Event, which was unable to take place in 2021 due

to the restrictions on meeting physically due to the coronavirus pandemic. CFE was thrilled to welcome representatives from the EU institutions and other tax policy stakeholders, as well as CFE Members to a networking cocktail event held at the Sofitel Brussels Europe Hotel on Thursday 12 May 2022.

### CFE CONFERENCE PARTICIPATION

#### WAUTI 8th Annual Tax Conference – Taxation of the Digital Economy

On 24 February, CFE President, Piergiorgio Valente, participated as a panellist in the 8th Annual WAUTI Tax Conference in a roundtable discussion on the topic of “The Agreement on a Global Minimum Corporate Tax Rate Within the OECD/G20 Inclusive Framework: Issues, Challenges and Prospects for Africa”.





Aleksandar Ivanovski



CFE Annual Tax Networking Event in Brussels



CFE Annual Tax Networking Event in Brussels



Jeremy Woolf and Helen Whiteman



CFE Annual Tax Networking Event in Brussels



Aleksandra Heinzler

#### Annual Tax Conference at the University of Luxembourg

On 24 and 25 March, CFE co-organised the Annual Tax Conference held at the University of Luxembourg, this year on the topic of "The Global Minimum Corporate Tax". The CFE ECJ Task Force and its members are actively involved in the organisation of the conference and participate as speakers at the conference.

#### Caleb University Disruptive Innovation Conference

On 27 October, the Caleb University held its Disruptive Innovation Conference on the topic of "Future Forward: Innovative Entrepreneurial Ecosystem for Sustainable Development". CFE President, Piergiorgio Valente, gave a presentation at the conference on the topic of "Value Chain Resilience and Transfer Pricing Challenges Ahead within a Sustainable Environment".

#### Wyman Symposium 2022

The Institute of Chartered Accountants in England and Wales (ICAEW) held its annual Wyman Symposium on 1 November 2022, examining the topic of the regulation of the tax profession, and the factors driving regulation, including: the need to close the tax gap; improve consumer protection, and drive out poor behaviours by certain tax advisers. Director of Tax Policy, Aleksandar Ivanovski, spoke at the Symposium, giving a presentation on the EU developments in Regulation & Ethics in Taxation.

#### 2022 Italia-Africa Business Week

On 17 November 2022, CFE President, Piergiorgio Valente, participated in the 2022 Italia-Africa Business Week on behalf of CFE, taking part in a roundtable discussion on the topic of "Sustainability, Tax Policy and Challenges Ahead".

## KEY ACHIEVEMENTS 2017 - 2022

## New Publications

<b>Tax Top 5:</b>	400th edition (2022)
<b>Tax Top 10:</b>	60th edition (2022)
<b>Living CFE:</b>	10th edition (2022)
<b>EU Tax Policy Report:</b>	12th edition (2022)
<b>Revised Annual Report:</b>	5th edition (2022)

## Rebranding

<b>New Website:</b>	Launched in 2018
<b>Updated Logo:</b>	Launched in 2018
<b>Committee Logos:</b>	Launched in 2018

## Books

<b>Liber Amicorum:</b>	Published in 2019
<b>CFE 60th Anniversary Celebration :</b>	Published in 2019

## Conferences / Webinars

<b>CFE Conferences:</b>	2 per year; Forum & PAC
<b>Participation as Speakers at External Conferences:</b>	25 conferences per year
<b>Webinars:</b>	10 per year during COVID lockdown period with CNDCEC

## CFE Committees

<b>120 delegates attending 5 - 10 meetings per year</b>	
<b>Expansion from 2 to 4 Committees:</b>	TTC in 2018 & NTP in 2019
<b>Fiscal Committee:</b>	40 delegates
<b>Professional Affairs Committee:</b>	40 delegates
<b>Tax Technology Committee:</b>	15 delegates
<b>New Tax Professional Committee:</b>	10 delegates
<b>ECJ Task Force:</b>	10 members

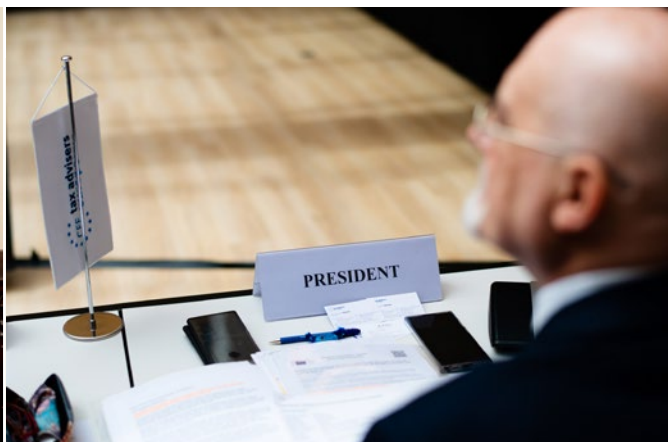
## GTACF to GTAP Transformation in 2018

4 Declarations GTAP issued and 1 Flagship Publication

## EU Tax Advisers Register Overhaul

EU Tax Advisers Register Overhaul









PIERGIORGIO VALENTE

Presidency Farewell Speech  
at Annual CFE Gala Dinner

## SEVILLE - 24 SEPTEMBER 2022

Dear Colleagues and Friends,

My days as CFE President are nearly over, but my days of service to CFE are not.

In the years ahead, I doubt I will ever hold a position more challenging or a covenant more rewarding than that of President of the CFE.

Tonight, I would like to address three points for your consideration.

### The first is a personal one.

I am profoundly grateful to you all for giving me the honor to be elected for three consecutive mandates, to work for you and with you to define our CFE for tomorrow. Let me begin by saying how privileged I feel to have had the opportunity to serve this Institution as well as the 33 CFE national organizations.

#### My conversations with you, the CFE people

- in the CFE Office
- Executive Board Meetings
- General Assembly, Committees (Fiscal Committee, Professional Affairs Committee, Tax Technology Committee, New Tax Professionals)
- Working Groups and ECJ Task Force
- Universities and Schools

are what have kept me inspired, positive and active, and kept me going.

As for myself I will leave my post (the Presidency) being more idealistic, fuller of hope than the day that I arrived, and more confident that CFE's best days must lie ahead. You, my distinguished Colleagues, made me a better President, CFE made me a better tax professional, your friendship and support a better man.

### My second thought is about CFE.

CFE Tax Advisers Europe is a place – and not necessarily a physical one – of dynamic transmission and transformation of knowledge, with captivating cultural hybridizations, openness and sharing, constant enrichment oriented towards the ever-evolving human spirit, as well as academic and professional education.

CFE is also a “University”, with a metaphorical connotation to be understood in the Latin sense of the term: “Universitas”, as the “totality of the human family”, where each one of us is important, as an individual, with special and unique characteristics and talents to be accepted.

### The third topic I would like to touch upon pertains freedom.

We are in the midst of a war on European soil, which – at the present date – seems far from a resolution. We should never underestimate the value of freedom, and never take it for granted, as an acquired given fact of the history.

I have thought of freedom as a conquest at all times, because that is exactly what it is. Great and noble men fought for it through the centuries and sacrificed themselves for high-minded ideals to the benefit of the future generations.

Our common home, Europe, is in dire need of good citizens and honest taxpayers.

This journey together, dear Friends, also serves this purpose, to be part of the future, so that one day, a long time from now I hope, we may say:

- *I was there*
- *I strived to create a better world*
- *I acted with loyalty, dignity, and honor*
- *I always behaved as a man should*
- *I am deserving of our Fathers' highest teachings in the signs that have shaped our minds and written in our souls and this*
- *I acknowledge with great humility*

**Thank you very much, I will certainly relish this moment for the rest of my life.**





Dinner with CFE Executive Board and AEDAF in Seville



Bruno Gouthière



Victor Viana and Stephen Brunner



Romulus Badea and Anna Misiak



Branislav Kováč



Vladimir Stefanovski, Tomasz Gawron and Paul Cramer



European Commission Presentation at General Assembly in Seville



CFE Forum in Brussels





Professional Affairs Committee Meeting in Brussels



Indirect Taxes Subcommittee Meeting in Seville



CFE Executive Board AEDAF Dinner in Seville



Jeremy Woolf



New Tax Professionals Meeting in Brussels



Stella Raventós-Calvo at Welcome Reception in Seville



Albert Folguera and Trudy Perié



Jiří Nekovář and Piergiorgio Valente





Alistair Cliff



Welcome Reception in Seville



Executive Board Meeting in Seville



Welcome Reception in Seville



Romulus Badea, Dan Manolescu and Alin Negrescu



Executive Board Meeting in Seville



Rade Šćekić and Tamara Šćekić



Bruno Gouthière and Jeremy Woolf

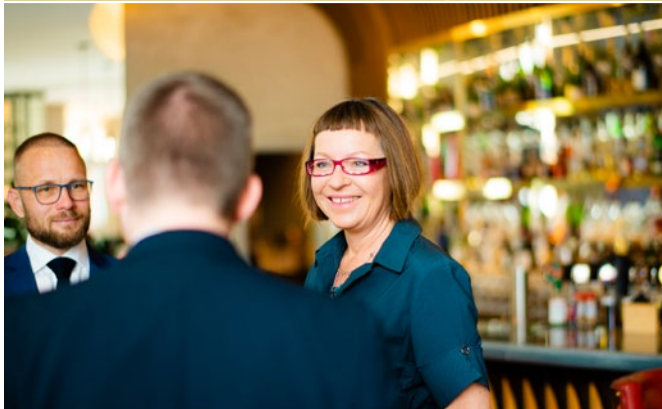




Piergiorgio Valente and Helen Whiteman



Executive Board Meeting in Seville



Jozef Danis and Anna Misiak



Welcome Reception in Seville



Piergiorgio Valente and Finnish Delegation at Welcome Reception in Seville



Dutch Delegation at Welcome Reception in Seville



CFE Brussels Office Team



CFE Executive Board AEDAF Dinner in Seville





European Commission Presentation at CFE General Assembly in Seville



Professional Affairs Committee Meeting in Seville



Technical Committee Meetings in Seville



Gala Dinner in Seville



Aleksandar Ivanovski and Philippe Vanclooster



General Assembly in Seville



Gala Dinner in Seville



Joanna Krzemińska, Anna Misiak and Mateusz Stańczyk





Professional Affairs Committee Meeting in Seville



Philippe Vandevoorde and Markus Ehgartner



Gala Dinner in Seville



Gala Dinner in Seville



Gala Dinner in Seville



Gala Dinner in Seville



Aleksandra Heinzer and Ivan Simič



Henk Koller





Slovak Delegation



Professional Affairs Committee Meeting in Seville



Brodie McIntosh and Radek Neužil



Markus Ehgartner and Marbée Koller



Stella Raventós Calvo and Freiderich Roedler



Piergiorgio Valente and Antonella Della Rovere



Martin Phelan and Piergiorgio Valente



Italian Delegation at Gala Dinner in Seville





Gala Dinner in Seville



Visa Kananoja and Pekka Talari



Barbara Guzina and Natasa Todorovic



Gala Dinner in Seville



Gala Dinner in Seville



Wendy Woolf and Jeremy Woolf



Welcome Reception in Seville



Welcome Reception in Seville





## CFE PUBLICATIONS

### Opinion Statements – Policy and Technical position papers published in 2022 by CFE Tax Advisers Europe

#### Fiscal Committee:

In 2022, the Fiscal Committee of CFE Tax Advisers Europe published 6 Opinion Statements:

- **Opinion Statement FC 1/2022** on the EU Proposal for a Directive on Minimum Tax & OECD Model Rules Implementing Pillar 2 (Global Minimum Taxation).
- **Opinion Statement FC 2/2022** on the EU Proposal on Fighting the Use of Shell Entities and Arrangements for Tax Purposes (Unshell Proposal).
- **Opinion Statement FC 3/2022** on the EU Commission VAT in the Digital Age Consultation.
- **Opinion Statement FC 4/2022** on Possible Solutions to Inheritance and Gift Double Taxation Issues Within the EU.
- **Opinion Statement FC 5/2022** on Introducing a Common EU-wide System for Withholding Taxes.
- **Opinion Statement FC 6/2022** on the European

Commission Proposal for a Council Directive on debt-equity bias reduction allowance ('DEBRA Proposal').

#### Professional Affairs Committee:

In 2022, the Professional Affairs Committee of CFE Tax Advisers Europe published 1 Opinion Statement:

- **Opinion Statement PAC 1/2022** on the European Commission Public Consultation on the Proposed Directive on Securing the Activity Framework of Enablers ("SAFE Directive").

#### Tax Technology Committee:

In 2022, the Tax Technology Committee published 1 Opinion Statement:

- **Opinion Statement TTC 1/2022** on the OECD Public Consultation on a Crypto-Asset Reporting Framework and Amendments to the Common Reporting Standard.

#### ECJ Task Force:

In 2022, the ECJ Task Force published 4 Opinion Statements:

- **Opinion Statement ECJ-TF 1/2022** on the CJEU decision in Case C-437/19, *État luxembourgeois v L*, on the conditions for information requests and taxpayer remedies.
- **Opinion Statement ECJ-TF 2/2022** on the CJEU decision in Case C-788/19, *European Commission v Kingdom of Spain (Form 720)*.
- **Opinion Statement ECJ-TF 3/2022** on the EFTA Court decision of 1 June 2022 in Case E-3/21, *PRA Group Europe*, on the discriminatory interaction between the “interest barrier” and group contributions.
- **Opinion Statement ECJ-TF 4/2022** on the ECJ decision of 22 September 2022 in Case C-538/20, *W AG*, on the deductibility of foreign final losses.

### External & Electronic Publications

#### European Taxation Tax Journal

The leading European tax law journal *European Taxation*, edited by IBFD, regularly publishes articles on CFE conferences and selected Opinion Statements of particular relevance. *European Taxation* is the official journal of the CFE Tax Advisers Europe.



#### Tax Top 5

The “Tax Top 5” is a weekly e-publication containing the most relevant tax news and tax policy developments from the EU institutions, EU courts and OECD from the previous week. The weekly updates are a great success and the Tax Top 5 is now perceived as one of the most reliable and cohesive tax policy update e-publications in Brussels.



#### Global Tax Top 10

The Global Tax Top 10 is a monthly publication containing a round-up of international tax policy news of wider relevance for tax advisers. The publication was developed in response to the great success of the Tax Top 5, with a view to provide a succinct report on the most impactful tax policy and legislative developments that have taken place around the globe each month.

The publication builds on a long-standing tax technical and policy cooperation between CFE, AOTCA (Asia-Oceania Tax Consultants Association) and WAUTI (West African Union of Tax Institutes), which are the leading tax professionals' organisations of the Asian- Oceanic and West African regions.

#### Living CFE

“Living CFE” is a bi-annual publication which details the key events and meetings attended or organised by CFE Tax Advisers Europe, as well as technical work published or submitted to

international organisations, as well as forthcoming CFE events.

#### EU Tax Policy Report

The EU Tax Policy Report is a journal style publication, issued bi-annually, that provides a detailed analysis of significant primary law and tax policy developments at both EU and international level which have taken place in the previous six months. It also includes an overview of selected CJEU case-law and relevant European Commission decisions.

### EUROPEAN REGISTER OF TAX ADVISERS

The European Register of Tax Advisers is an online platform which forms part of the CFE Tax Advisers Europe website, and provides the opportunity for qualified tax advisers to increase their online presence and widen their professional network.

The register allows tax advisers to network through attending events organised and promoted by CFE, and provides means for the users to engage with potential clients through advertising their areas of expertise and contact details on the Register.

Below are some of the benefits of registering with the European Register of Tax Advisers:

- **Visibility:** Enhanced opportunities to increase a tax adviser's online profile and come into contact with potential clients.
- **Network:** Opportunity to contact and collaborate with other tax experts in Europe on international taxation issues.
- **Pool of Experts:** Access to an easily searchable and centralised database of experts in various fields of taxation law and practice.
- **Sharing of Expertise:** Provides opportunities and the means to exchange knowledge with other professionals in a chosen area of taxation practice.
- **Events:** Invitations to specialised events with high profile speakers, attended by respected practitioners and representatives from European institutions.
- **Technical Updates:** Access to the latest news and publications regarding significant developments in taxation matters.

The Register platform is managed collaboratively by CFE Tax Advisers Europe and CFE's Member Organisations. CFE takes care of the technical aspects of the Register, and Member Organisations determine whether or not to approve the registration of the users.

CFE completely redeveloped the European Register of Tax Advisers in recent years. The register now contains more specific information on registered advisers and their area of expertise. This allows for enhanced visibility for tax advisers, in a modern and updated format that is far more searchable for members of the public. Any tax adviser affiliated with one of the CFE's Member Organisations and qualified to work under European law requirements can register on the platform. Tax advisers who are not registered should consider signing up to benefit from the widening of their professional network.





General Assembly in Brussels



Branislav Kováč



Gary Ashford and Piergiorgio Valente



General Assembly in Brussels



General Assembly in Brussels



Aleksandra Heinzer, Dean Kosar and Stella Raventós-Calvo

## CFE GOVERNANCE

### General Assembly

The General Assembly is the governing body of CFE Tax Advisers Europe, at which each Member State is able to be represented. The primary responsibilities of the General Assembly are to decide on the acceptance of members and observers, to approve amendments to the governing statutes, to adopt the business report of the Executive Board and to approve the accounts and budget for the CFE. In 2022, the General Assembly was unable to meeting in person, and instead held virtual meetings.

### Meetings

In 2022, the CFE held two General Assembly meetings, on 13 May 2022 and 23 September 2022. At both General Assembly meetings, CFE President Piergiorgio Valente reported on updates to CFE's strategic roadmap and milestones achieved.

The CFE Executive Board and CFE Brussels Office were delighted to once again be able to hold the in-person General Assembly and Technical Committee meetings in Brussels in May after the difficult and drawn-out lockdown period caused by the coronavirus pandemic.

In May, President Piergiorgio Valente presented the list of key achievements at policy, outreach and strategic level from the previous meeting until May 2022. The President highlighted the quality and quantity of work done, noting that the work produced was not interrupted even during the difficult times of the COVID-19 pandemic.

At the Fall meeting, held in Seville, Spain on 23 September 2022, the General Assembly elected a new President and Executive Board Members. The new Executive Board will take up their duties on 1 January 2023, with a mandate extending until the end of 2024.





General Assembly in Seville



General Assembly in Seville



General Assembly in Seville



General Assembly in Seville



Helen Whiteman and Nick Parker



General Assembly in Seville

CFE Member organisations unanimously elected Ian E. Hayes as President (Council Member, Chartered Institute of Taxation (CIOT) & Tax Faculty, Institute of Chartered Accountants of England and Wales (ICAEW), United Kingdom. Martin Phelan was re-elected as Secretary-General (Partner, Head of Tax, Simmons & Simmons Ireland), as was Branislav Kováč in the position of Treasurer (Partner, VGD Slovakia, Board Member of the Slovak Chamber of Tax Advisers, Slovakia).

Stella Raventós Calvo, President of the Spanish Association of Tax Advisors (AEDAF) and Partner in the tax department of Addwill, Spain and Anna Misiak (Partner MDDP, Member of the Chamber of Tax Advisers, Poland) were re-appointed as Vice-Presidents of CFE Tax Advisers Europe. As a new Vice-President, the General Assembly elected Trudy Perié (Counsel, Loyens & Loeff, Member of the Dutch Order of Tax Advisers (NOB), The Netherlands).

The General Assembly appointed three board members who will serve as Technical Committee Chairs: Piergiorgio Valente as Chair of the Tax Technology Committee (Managing Partner Crowe Valente/ GEB Partners, and Chairman of the Global Tax Advisers Platform - GTAP), Bruno Gouthière as Chair of the Fiscal Committee (Partner CMS Francis Lefebvre and Member of Institut des Avocats Conseils Fiscaux, France), and Philippe Vanclooster as Chair of the Professional Affairs Committee (PwC Belgium, Member of the Institute for Tax Advisers and Accountants (ITAA), Belgium).

Additionally, the General Assembly appointed Matěj Nešleha (Board Member of the Czech Chamber of Tax Advisers, Czech Republic) as Executive Board member.



## ORGANISATIONAL STRUCTURE

The **General Assembly** is the governing body of CFE Tax Advisers Europe, at which each CFE Member Organisation is able to be represented. The primary responsibilities of the General Assembly are to decide on the acceptance of members and observers, to approve amendments to the governing statutes, to adopt the business report of the Executive Board and to approve the accounts and budget for the CFE.

### DELEGATES OF THE GENERAL ASSEMBLY IN 2022











<b>AT</b>	Peter Bartos, Herbert Houf, Klaus Hübner, Philippe Rath, Friedrich Rödler, Franz Schmalzl
<b>BE</b>	Christine Cloquet, Philippe Vanclooster, Bart Van Coile
<b>CH</b>	Massimo Bianchi, Thorsten Kleibold, Christiana Leuker
<b>CZ</b>	Jiří Nekovář, Radek Neužil, Petra Pospíšilová, Jana Skálová, Petr Toman
<b>ES</b>	Stella Raventós-Calvo, Agustín Fernández Pérez
<b>FI</b>	Timo Matikkala
<b>FR</b>	Frédéric Teper
<b>HR</b>	Damir Brajković, Bojan Huzanić
<b>IE</b>	Marie Bradley, Martin Lambe
<b>IT</b>	Elbano de Nuccio, Gaetano Ragucci, Salvatore Regalbuto, Giorgio Monasterolo, Paola Marongiu, Giovanni Moschetti, Marco Boidi, Noemi Di Segni, Piergiorgio Valente
<b>LU</b>	Manfred Schneider
<b>LV</b>	Ainis Dābols, Inga Kursīte-Priedīte, Marina Kuzenko, Daiga Zēna-Zēmane
<b>ME</b>	Rade Ščekić
<b>MT</b>	Conrad Cassar Torregiani
<b>NL</b>	Dick Barmantlo, Henk Koller, Paul Kraan, Sylvester Schenk, Edwin Visser, Roelof Vos
<b>PT</b>	Francisco de Sousa da Câmara
<b>PL</b>	Mateusz Stańczyk, Joanna Krzemińska, Michał Laskowski, Tomasz Gawron
<b>RO</b>	Dan Manolescu
<b>RS</b>	Ivan Simič
<b>SI</b>	Franc Derganc, Ivan Simič
<b>SK</b>	Jozef Danis
<b>SM</b>	Daniela Mina
<b>UK</b>	Gary Ashford, Ian Hayes, Martin Manuzi, Nick Parker, Helen Whiteman
<b>UZ</b>	Radmila Karimova, Bahodir Nabijonov

## EXECUTIVE BOARD

The **Executive Board** is in charge of the day to day work of CFE Tax Advisers Europe and reports to the General Assembly. The Board monitors developments in taxation law and the profession within Europe, and devises and manages CFE's work streams arising from these issues. Work is managed through three committees, the Fiscal Committee, the Professional Affairs Committee, and the Tax Technology Committee, as well as through the Ad Hoc New Tax Professionals Committee, which are each chaired by a member of the Board.

The Executive Board is composed of 10 people, i.e. the President, three Vice-Presidents, the Secretary General, the Treasurer, the Chair of the Fiscal Committee, the Chair of the Professional Affairs Committee, the Chair of the Tax Technology Committee and one Executive Board Member.

### EXECUTIVE BOARD 2022

	President <b>Piergiorgio Valente</b>		Vice-President <b>Stella Raventós-Calvo</b>
	Vice-President <b>Anna Misiak</b>		Vice-President <b>Gary Ashford</b>
	Secretary General <b>Martin Phelan</b>		Treasurer <b>Branislav Kováč</b>
	Chair of the Fiscal Committee <b>Bruno Gouthière</b>		Chair of the Professional Affairs Committee <b>Philippe Vanclooster</b>
	Chair of the Tax Technology Committee <b>Ian Hayes</b>		Executive Board Member <b>Jiří Nekovář</b>



ADVISERS TO THE EXECUTIVE BOARD 2022



Andrew Clarke



Christine Cloquet



Wim Gohres



Friedrich Roedler

## FISCAL COMMITTEE

**Delegates of the Fiscal Committee 2022**

Fiscal Committee Chair: Bruno Gouthière

**Direct Taxes Sub-Committee**

Chair: Jos Goubert

<b>AT</b>	Georg Kofler, Christine Jasch, Friedrich Rödler
<b>BE</b>	Jos Goubert, Isabelle Richelle (expert)
<b>CH</b>	Pietro Sansonetti, Pascal Hinny
<b>CZ</b>	Luděk Vacík, Lucie Wadurová
<b>ES</b>	Victor Viana
<b>FI</b>	Visa Kananoja
<b>FR</b>	Olivier Dauchez
<b>HR</b>	Darko Augustinović, Bojan Huzanić
<b>IE</b>	Anne Gunnell
<b>IT</b>	Raffaele Rizzardi, Nicola Vecchietti Massacci, Giampiero Guarnerio, Giovanni Moschetti
<b>LV</b>	Ruta Tereško
<b>ME</b>	Jelena Stojović
<b>MT</b>	John Ellul Sullivan
<b>NL</b>	Stephen Brunner, Peter Flipsen, Paul Kraan, Stan Stevens, Marijke Vervoort
<b>PT</b>	Francisco de Sousa da Câmara
<b>PL</b>	Joanna Krzemińska, Mateusz Stąńczyk
<b>RS</b>	Nataša Todorović
<b>SI</b>	Barbara Guzina, Dean Košar
<b>SK</b>	Miriám Galandová
<b>SM</b>	Daniela Mina, Monica Zafferani
<b>UK</b>	Gary Ashford, Glyn Fullelove, Christopher Lallemand

## FISCAL COMMITTEE

**Indirect Taxes Sub-Committee**

Chair: Jeremy Woolf

Vice-Chair: Trudy Perié

<b>AT</b>	Ingrid Rattinger, Christine Weinzierl
<b>BE</b>	Christian Amand (expert)
<b>CH</b>	Regine Schulckebier
<b>CZ</b>	Petr Toman, Milan Tomíček
<b>ES</b>	Albert Folguera
<b>FI</b>	Henna Jovio
<b>FR</b>	Nathalie Habibou, Véronique Lenoir
<b>HR</b>	Bojan Huzanić, Vlatko Jelčić
<b>IE</b>	David Duffy
<b>IT</b>	Remo Dominici, Ernesto Gatto, Federico Baridon
<b>LU</b>	Jean-Nicolas Bourtembourg, Erwan Loquet
<b>LV</b>	Inga Kursīte, Marina Kuzenko
<b>ME</b>	Tamara Ščekić
<b>MT</b>	Chris Borg, Matthew Zampa
<b>NL</b>	Paul Cramer, Trudy Perié, Roelof Vos
<b>PT</b>	Francisco de Sousa da Câmara
<b>PL</b>	Mateusz Stańczyk, Tomasz Gawron
<b>RO</b>	Alin Negrescu
<b>RS</b>	Vladimir Stefanovski
<b>SI</b>	Aleksandra Heinzer, Tanja Urbanija
<b>SK</b>	Miriám Patiová
<b>UK</b>	John Voyez, Jeremy Woolf, Alan McLintock



## PROFESSIONAL AFFAIRS COMMITTEE

**Delegates of the Professional Affairs Committee 2022**

Professional Affairs Committee Chair:  
Philippe Vanclooster

<b>AT</b>	Friedrich Rödler
<b>BE</b>	Christine Cloquet, Philippe Vanclooster
<b>CH</b>	Denis Boivin, Kaloyan Stoyanov
<b>CZ</b>	Michal Frankl, Radek Neužil
<b>ES</b>	Eduardo Gracia
<b>FI</b>	Pekka Talari
<b>FR</b>	Philippe Rochmann
<b>HR</b>	Damir Brajković
<b>IE</b>	Martin Lambe
<b>IT</b>	Paola Marongiu, Giorgio Monasterolo, Federico Vincenti, Gianluigi Longhi, Maria Venturini
<b>LU</b>	John Hames
<b>LV</b>	Ilze Birzniece, Marina Kuzenko, Daiga Zēna-Zēmane
<b>ME</b>	Danijela Pejović
<b>MT</b>	Edward Attard
<b>NL</b>	Dick Barmiento, Roel Kerckhoffs, Henk Koller, Paul Kraan, Marloes Lammers, Bartjan Zoetmulder
<b>PL</b>	Joanna Krzemińska, Mateusz Stańczyk
<b>RS</b>	Ivan Simič
<b>SI</b>	Franc Derganc
<b>SK</b>	Adriana Horváthová, Branislav Kováč, Miroslav Marcinčin
<b>UK</b>	Jane Mellor, Alistair Cliff, Nick Parker

## TAX TECHNOLOGY COMMITTEE

**Delegates of the Tax Technology Committee 2022**

Tax Technology Committee Chair: Ian Hayes

<b>AT</b>	Markus Ehgartner
<b>BE</b>	Christophe Meesters
<b>CZ</b>	Milan Vodička
<b>ES</b>	Cristina Carrascosa, Llorenç Maristany
<b>FI</b>	Henri Lehtiluoto
<b>FR</b>	Gaëlle Menu-Lejeune
<b>HR</b>	Damir Brajković, Bojan Huzanić
<b>IE</b>	Martin Lambe, Clare McGuinness
<b>IT</b>	Marco Boidi, Diego Conte, Alessandro Valente
<b>ME</b>	Tamara Šćekić
<b>MT</b>	Ramona Azzopardi
<b>NL</b>	Adriaan Bijleveld, Willem Faassen, Sylvester Schenk
<b>PL</b>	Michal Laskowski
<b>RS</b>	Ivan Simič
<b>UK</b>	Gary Ashford, Paul Aplin, Ian Hayes, Adrian Rudd, Richard Wild

## ECJ TASK FORCE

**Members of the ECJ Task Force 2022**

Chair: Georg Kofler

Alfredo García Prats

Werner Haslehner

Volker Heydt

Eric Kemmeren

Michael Lang

Joao Felix Pinto Nogueira

Christiana HJI Panayi

Emmanuel Raingeard de la Blétière

Stella Raventós-Calvo

Isabelle Richelle

Alexander Rust

Rupert Shiers

## NEW TAX PROFESSIONALS COMMITTEE

**Delegates of the New Tax Professionals Committee 2022**

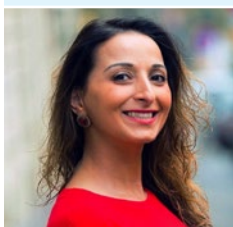
New Tax Professionals Committee Chair: Anna Misiak

**AT** Markus Ehgartner, Doris Wagner**BE** Philippe Vandevoorde**CZ** Matěj Nešleha**ES** Andreu Bové**FI** Jenni Parviainen**FR** Nathalie Habibou**HR** Damir Brajković, Bojan Huzanić**IE** Gemma Tugwell**IT** Marco Boidi, Diego Conte, Alessandro Valente**ME** Saša Klikovac**NL** Pieter van Os, Marbée Koller**PL** Anna Misiak**RO** Romulus Badea**RS** Ivan Simič**UK** Sharlene Botherill, Julia Cockcroft, Toyin Oyeneyin, Makayla White, Kieron Batham-Tomkins



## CFE OFFICE

The CFE Tax Advisers Europe office in Brussels was set up in 2000 in order to maintain relationships with the European institutions. Since the re-establishment of the CFE as an international association under Belgian law in 2011, the Brussels office is the seat and the head office of the organisation.



**Karima Baakil**  
Office Manager  
**Phone** +32 2 761 00 92  
**E-mail** kbaakil@taxadviserseurope.org



**Aleksandar Ivanovski**  
Director of Tax Policy  
**Phone** +32 2 761 00 91  
**E-mail** aivanovski@taxadviserseurope.org



**Brodie McIntosh**  
Tax Policy Adviser  
**Phone** +32 2 761 00 91  
**E-mail** bmcintosh@taxadviserseurope.org

## IMPRESSUM

Confédération Fiscale Européenne a.i.s.b.l (CFE Tax Advisers Europe) is an international non-profit organisation with seat in Brussels, governed by the provisions of title III of the Belgian law of 27 June 1921.

**Published by**

CFE Tax Advisers Europe  
Avenue de Tervueren 188A  
1150 Brussels  
Belgium

**Tel.** +32 2 761 00 91

**Email** info@taxadviserseurope.org

**Twitter** @cfe\_brussels

**Website** www.taxadviserseurope.org

**Responsible for content**

Brodie McIntosh

**Editorial**

Piergiorgio Valente, President of the CFE

**Design and Printing**

IBFD

**Liability / Copyright**

The publisher does not accept any liability for and does not represent or endorse the accuracy or reliability of any of the information and content contained in this report. No part of this publication may be reproduced or transmitted, unless explicitly permitted by law, in any form or for any purpose without the express permission of the publisher.

Sponsored by



The Home of International Taxation

A series of horizontal dotted lines for writing notes, spanning the width of the page.





#### CFE OFFICE

Avenue de Tervueren 188A

1150 Brussels

Belgium

**Tel.** +32 2 761 00 91

**Email** [info@taxadviserseurope.org](mailto:info@taxadviserseurope.org)

**Twitter** @cfe\_brussels

**Website** [www.taxadviserseurope.org](http://www.taxadviserseurope.org)